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EDITOR: Anoop Mishra

The Journal of Parliamentary Information, a quarterly publication brought out by the Lok Sabha Secretariat, aims at the dissemination of authoritative information about the practices and procedures in Indian and foreign Legislatures. The Journal serves as an authentic recorder of important parliamentary events and activities. It provides a useful forum to members of Parliament and State Legislatures and other experts for the expression of their views and opinions, thereby contributing to the development and strengthening of parliamentary democracy in the country.

The Editor would welcome articles on constitutional, parliamentary and legal subjects for publication in the Journal. A token honorarium is payable for articles, etc. accepted for publication. The articles should be type-written on only one side of the paper.

The latest books on parliamentary and constitutional subjects are reviewed in the Journal by members of Parliament and scholars. Books intended for review should be sent to the Editor.

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EDITORIAL NOTE

The Commonwealth Parliamentary Association (CPA), along with the World Bank Institute (WBI) had organized a Conference on 'Parliament and the Media Law' in Visakhapatnam, Andhra Pradesh from 8 to 10 April 2015. The Conference was hosted by the Andhra Pradesh CPA Branch (Andhra Pradesh Legislature). The Speaker, Lok Sabha, Smt. Sumitra Mahajan inaugurated the Conference. Other dignitaries who were present on the occasion included the Chief Minister of Andhra Pradesh, Shri N. Chandra Babu Naidu; the Minister of Urban Development, Minister of Housing and Urban Poverty Alleviation and Minister of Parliamentary Affairs, Shri M. Venkaiah Naidu and the Deputy Speaker, Lok Sabha, Dr. M. Thambi Durai.

Inaugurating the Conference, Smt. Mahajan said that a free, responsible and diverse media is vital to parliamentary democracy as democracy is for freedom of speech and expression. She added that an independent media can play a crucial role in building and moulding public opinion, which, in turn, influences decision-making process. She also said that the 'freedom of the press', which it was once called and now includes freedom of every kind of mass media, is not simply freedom of journalists, editors or proprietors alone to report and comment but includes public's right to know and to participate in free flow of information.

The Speaker, Smt. Sumitra Mahajan further said that the relationship between Parliament and media is a crucial aspect of public's right to be informed. She felt that Parliament, or the Legislature in this sense, is the forum where public issues and policies are discussed and public grievances are addressed. She added that media acts as a link between Legislature and people, and conveys the substance of parliamentary legislation and discussion, and informs the people about policies and programmes of government. She opined that media helps decision makers to understand the pulse of society by providing a feedback mechanism. We have carried the text of her address in this issue.

The Third Meeting of the Preparatory Committee for the Fourth World Conference of Speakers of Parliament was held on 1 and 2 June 2015 in Geneva. Participating in the Meeting, the Speaker, Lok Sabha, Smt. Sumitra Mahajan called for reform of the United Nations Security Council. Other participating Speakers and their

representatives, particularly from China, Russia, Germany, Kenya and UAE, endorsed the amendment by India to the draft declaration of the World Conference. With regard to the status of the inclusion of the principle of Common But Differential Responsibilities (CBDR) in the proposed set of Sustainable Development Goals (SDGs), Smt. Mahajan observed that CBDR should be the 'guiding principle' in the development and implementation of SDGs. She also opined that GDP alone should not be the yardstick for measuring development outcomes. We have included brief accounts of the above stated Meeting and other Conferences and Events under the regular feature 'Parliamentary Events and Activities'.

Besides, we also carry in this issue, the other regular features, *viz.* Procedural Matters, Parliamentary and Constitutional Developments, Documents of Constitutional and Parliamentary Interest, Sessional Reviews, Recent Literature of Parliamentary Interest and Appendices.

In our constant pursuit of making the *Journal* more enriching and useful, we always invite and welcome suggestions for its further improvement. We also welcome informative and original articles pertaining to parliamentary procedures and institutions from Members of Parliament, State Legislatures, scholars and all others interested in the field.

Anoop Mishra
—Editor

1

INAUGURAL ADDRESS AT THE COMMONWEALTH PARLIAMENTARY ASSOCIATION'S CONFERENCE ON 'PARLIAMENT AND THE MEDIA LAW', VISAKHAPATNAM, ANDHRA PRADESH, 8-10 APRIL 2015

On 8 April 2015, Hon'ble Speaker, Lok Sabha, Smt. Sumitra Mahajan delivered the Inaugural Address at the Commonwealth Parliamentary Association's Conference on 'Parliament and the Media Law' in Visakhapatnam, Andhra Pradesh.

We reproduce the text of the Address delivered by the Hon'ble Speaker, Lok Sabha, Smt. Sumitra Mahajan.

—Editor

Hon'ble Members of Parliament and State Legislatures; Distinguished Representatives from the Media and Legal Communities; Ladies and Gentlemen:

I am glad to be here today to inaugurate the CPA Parliament and Media Law Conference in this port city of Visakhapatnam which is very appropriately called 'the Jewel of the East Coast.' I commend the CPA and the Andhra Pradesh CPA Branch for selecting this beautiful city which is soon going to be a smart city, to host this Conference.

The Commonwealth Parliamentary Association (CPA) has been actively engaged in the issue of media freedom and its relation to Parliament. Fifteen years back, the CPA and the Parliament of India in association with several Commonwealth media organizations held a conference on 'Parliament and the Media: Building an Effective Relationship' which was followed up with other similar conferences focused on various aspects of an informed democracy.

It goes without saying that a free, responsible and diverse media is as vital to parliamentary democracy as democracy is for freedom of speech and expression. An independent media can play crucial role in building and moulding public opinion, which, in turn, influences decision-making process. The 'freedom of the press', which it was once called and now includes freedom of every kind of mass media, is not simply

freedom of journalists, editors or proprietors alone to report and comment but it includes public's right to know and to participate in free flow of information.

While Commonwealth countries generally recognize the right of the media to a fundamental level of freedom, in practice this right is constrained as well as protected by constitutional provisions, statutes, legal precedents and licensing conditions. In India, media freedom is constitutionally secured through fundamental right to freedom of speech and expression in Article 19 (1) (a) of the Constitution. However, right to freedom of speech and expression comes with some restrictions such as sovereignty and integrity of country/security of State/public order/ decency or morality, etc. In recent years, there has been progress on freedom of expression with several Commonwealth countries enacting substantial legislation on it.

The relationship between Parliament and media is crucial aspect of public's right to be informed. Parliament, or the Legislature in this sense, is the forum where public issues and policies are discussed and public grievances are addressed. As media acts as communication link between Legislature and people, it conveys to people substance of parliamentary legislation and discussion, and informs them about policies and programmes of government. It helps decision makers to understand the pulse of society by providing a feedback mechanism.

Within this relationship, there are vital principles that require a fine balance. As public figures, parliamentarians or legislators have to sometimes sacrifice their right to privacy as individuals so as to satisfy public's right to know. Disclosure of information held by government or public authorities in public interest is also a requirement of an informed democracy which needs to be balanced with requirement for secrecy/ privacy.

In India, under the Parliamentary Proceedings (Protection of Publication) Act, 1977, statutory protection has been given to publication in newspapers or broadcasts by wireless telegraphy of substantially true reports of any proceedings of either House of Parliament, provided reports are for public good and are not malicious. Normally, no restrictions are imposed on reporting the proceedings of the House unless the report is *mala fide* or there is willful misrepresentation or suppression of speeches of particular members, which constitutes a breach of privilege and contempt of the House.

During this Conference, our focus may not be confined to relationship between Parliament and media. As the theme suggests, Parliament has

as much interest and responsibility as any stakeholder to be fully alive to debate on whole gamut of laws that impinge on and have implications for media freedom. This is a matter that concerns larger society for which Parliaments and parliamentarians owe a responsibility.

Today, when we talk about media freedom, we not only think in terms of strengthening media freedom but also to regulate so that freedom is used in a constructive manner. As the medium through which public is informed of public issues, government policies and programmes, freedom of media is essential. This freedom makes it possible for media to exercise huge influence on society by shaping public opinion. The power that media has in a free democratic society is apparent from the status it has earned as Fourth Estate of society. However, it is also to be understood that with powerful right to freedom come great responsibilities. Hence, there is need for media to ensure that freedom is wisely and responsibly used and corresponding responsibilities are consciously fulfilled. How to achieve this–whether by an imposed law or by guidelines voluntarily adopted by media–is the main question about responsibility of Media?

Friends, it is worth reminding ourselves that the situation that prevails in a country cannot be a template for all societies everywhere although there may be insights and best practices that can be shared from each other's experiences. As we know, the situation in India is not quite similar with that of UK.

We have distinct systems of regulation for broadcast media, print media and social media. The broadcast media is regulated by the Cable TV Networks (Regulation) Act, 1995. The Act does not provide for any regulatory authority but Programme Code and Advertising Code under the Act is monitored by various agencies of Government. Also there are two industry-level regulatory bodies for self regulation. For non-news sector, there is 'Broadcasting Content Complaints Council', an independent council comprising twelve members with retired Judge of Supreme Court or High Court as Chairperson. For news and current affairs channels, the self-regulatory body is 'News Broadcasting Standards Authority (NBSA)' set up by News Broadcasters Association (NBA). Unfortunately, jurisdiction of NBSA is limited because out of total 350 news channels, only few are members of NBA. Therefore, rest are unregulated.

Regulation of print media in India is governed by Press Council Act, 1978, that establishes Press Council of India (PCI). The Council is statutorily empowered to take *suo motu* cognizance or entertain complaints of violations of journalistic standards and ethics.

In cyber sphere, we have Information Technology Act, 2000, amended in 2008. Information Technology Rules, which direct intermediaries to remove objectionable content, were introduced in 2011. Section 66A, inserted in the Act had made it a punishable offence to send offensive or false messages through a computer device. However, there was no guideline for identification of offensiveness. The said provision has been set aside recently by the Supreme Court as being violative of free speech as it has often been said to have been invoked arbitrarily or with political motive to block access to content allegedly objectionable. As while the judgement upheld freedom of media, it has left open the field of regulation of offensive messages on media. How to regulate this now after striking down of section 66 A, is a big question for you to debate?

We understand that there are different views on media regulation. There is a strong argument, mostly held by media industry, that media accountability is better served by self-regulatory institutions. Any form of statutory regulation is looked upon with apprehensive fear of censorship and State suppression of media freedom. However, media insiders and people who have been associated with regulatory authorities will agree that even the agencies who are regulating the media at present are very weak in their enforcement. So, there is need for better regulation, whether it is done by the government or by bodies of media industry itself–is a question you must debate in this conference.

Media industry is getting more and more integrated. Most media players are present on all media platforms whether it is print or broadcast or cyber or social media. Therefore, there may be a need for common standard for all sectors of media. For instance, licensing and journalistic standards applicable to print media shall also be applicable to broadcast media. Is there a way that media players can be made accountable to same standards whether print, digital or online? Are separate regulatory bodies necessary for different forms of media platform, or a single regulatory body desirable? These are the issues to be debated.

In our times, social media has also become a big source of information. At present, under Information Technology Act, the Cyber Appellate Tribunal is empowered to deal with complaints under the Act. Is it desirable to regulate social media? And to what extent?

I have placed some of the important issues before you for deliberations during the Conference. I would like to add here that these issues do not necessarily reflect state of journalism in this country. It has more to do with state of media laws that exist. There may be a need for their modification which you shall deliberate upon.

I am sure that Conference will endeavour to find viable solutions to these issues. I wish you fruitful deliberations towards that end. With these words, I have the pleasure of inaugurating the Conference.

Thank you.

2

SPEECH DELIVERED BY CHAIRPERSON, ESTIMATES COMMITTEE, DR. MURLI MANOHAR JOSHI WHILE RELEASING A BOOK 'PARLIAMENTARY QUESTIONS: GLORIOUS BEGINNING TO AN UNCERTAIN FUTURE' 10 AUGUST 2015

On 10 August 2015, the Chairperson, Estimates Committee, Dr. Murli Manohar Joshi released a book 'Parliamentary Questions: Glorious Beginning to an Uncertain Future', written by Shri Devender Singh, Additional Secretary, Lok Sabha Secretariat in Parliament House Annexe.

We reproduce abridged version of the speech* delivered on the occasion.

—Editor

The most important postulate about Parliamentary democracy is that Parliament is a link between the Government and the people. The Government is accountable to the people and this accountability is secured by the people through their representatives in Parliament. Accountability is an important adjunct of Government irrespective of the form of democracy. If the Government is democratic, then it has to be accountable, otherwise, in my view, it will not be democratic to the extent it eschews accountability. It is an old adage that 'the Government of the people, for the people and by the people–shall not perish from the earth'. In Indian context, I have added two things to it–provided free and fair elections, free from muscle and money power and a sense of accountability prevails continuously in the Government. Otherwise the Government will become autocratic and aristocratic like any other one. Responsibility and accountability have been ensured in our Constitution through various ways. Institutions have been put in place which track and monitor the functioning of Government. Now a days, it is the time of regulators which keep an eye on the functioning of the Government. But if we have to know what these regulators are doing, what type of impact they have, whatever is being said by the Government, is real or just political rhetoric, to see whether the Government is working properly, there is no way but asking question. As a legislator, it is my prerogative to ask questions and to hold the Government to account.

* The speech was delivered in Hindi.

The most important requirement is to maintain the freedom of asking questions in Parliament. If that freedom is restricted, then the importance of question gets diminished. You know that there is an old aphorism that even gold shudders when it is put to test. To test its purity, gold is put in the fire. *Kanp Gayo Dekh Pariksha Kal*. Therefore, the Question Hour is a severe test, for the Hon'ble Minister. It has happened in this very Parliament. And it continues this way, and this book makes us vigilant that the system stays put. But, in our country, if the legislator asking question is smart, the bureaucracy is smarter. Sometime even if the question is clear and concise, the answer is curved and tangled. At times, it seems answers conceal more and reveal less. Bureaucracy is expert in this art. To ask question and to frame question is a big art in itself. Therefore, the device of question is very important for all, *i.e.*, for the Members of Parliament and for the bureaucracy and for Minister also.

Sometimes big things tumble out from a small, innocuous looking question. When I became a Member of Parliament for the first time, there was a tussle between the Government and the insurance and bank employees and they were on strike. I just put a short notice question. The feature of short notice question is that it is accepted only with the consent of the Minister. Many times if there is very important issue and the Minister is running away from it, it creates misgivings and it is assumed that there is something fishy. But the Minister of Finance was very much experienced. He accepted the question. As soon as he replied it in the House, I just asked a question and he replied in 'yes'. The strike was called off immediately. I had no inkling that a small question may have such a huge impact. I just want to emphasize that there is huge potential and power in a question. We just need to know the art, how the language of a question is framed and how it is asked. At times, supplementary questions become more important than the original ones. Questions are not new for us. As rightly observed by Dr. Virendra Kumar, questions are not new to our country. Our civilization begins with asking questions and expressing doubts. In our tradition, the first question is, 'who am I, who are thou, from where have we come, where will we go.—'*Koaham Kasthvam Kut aayatam, Kome Janani Kome tatam*'. At that time there was neither Parliament nor any similar institution. But these questions have been haunting us since time immemorial. Modern science and philosophy have not been able to answer these questions. Where from this world has come? Who created it and how? Not only this, the power who created, does He know what He created and how He created it. Therefore it is inconceivable that there would be no question in Parliament as Shri Bhartruhari Mahtab

rightly pointed out. We must use the Question Hour which is for the benefit of the people. Our concern is how to save the Question Hour. This book raises this concern. Its title, 'Parliamentary Questions: Glorious Beginning to an Uncertain Future' itself raises the apprehension that the future of parliamentary questions seems to be in doubt.

I believe that the future of the Question Hour will remain bright. It is true that in the situation today, the Question Hour seems to be under a cloud. The manner in which the Question Hour was shifted to later part of the day in the Rajya Sabha, I am worried, that it might be relegated to six 0'clock, at the end of the day. Then the only people remaining would be the MPs who put the questions and the Ministers concerned, with the House remaining almost deserted. The best time for the Question Hour is the beginning of the day, the position as it exists today in the Lok Sabha. Personally, I feel that it should be scheduled at the beginning of the day because the events between today and yesterday must be replied in the first hour when the House meets.

The main reason for adjournment or constant disruption of Question Hour is that both the ruling party and the Opposition are more interested in asserting their public posture rather than in the replies to questions or discussions on issues. It is not easy to make your mark through questions. If a question does not come up for oral reply, and is instead marked for a written reply, then it seems that your work has gone waste. The MP would be interested in seeing that his question comes up for oral reply. The reply to oral questions is given in the House itself. Even then, sometimes the time gets over only in three or four questions. Then questions are asked about the importance of question hour itself. People say that if only three or four questions are taken up, then what is the need for the question hour and it is alright if it is scrapped. Someone may feel that his question was eighth or ninth in line, the other person must have been at the head of the line, expecting his question to reach for oral answer. So, we have to take special care that questions listed for all the Ministries in the list of questions for a day are taken up. Many times it so happens that six questions from a single Ministry are taken up and even a single question from other Ministries is pushed to the back. Is it possible at the time of ballot to decide about taking up questions from particular Ministries and MPs, and it is also ensured through a second ballot that questions of different Ministries are taken up in the early lot? At least five, seven or eight Ministries should be covered so that the people are able to get the information they have sought. This aspect needs to be given earnest consideration. Sometimes this issue is also raised whether MPs put the questions on someone's suggestion or they do so with their own

intelligence and information. There is no objection on a question being asked on someone's suggestion subject to the condition that there should be no vested interest behind it and should have been asked only in public interest. We had such an instance long ago when it was proved that Mr. Mudgal put a question for pecuniary consideration instead of public interest. He was expelled and that was the first case of an MP being expelled. We have to take care of this aspect that the questions should be inspired entirely by public interest. Questions could be put as per personal knowledge, information given by another person, on the basis of newspaper reports, any suggestion regarding public interest, but it should not become a means for furthering the personal interest of anyone. This fact has been emphasized in this book. A Question is a potent weapon available to the representatives of people to use at the right time, in the right manner and for public good.

Now, I will tell you my own experience. When I was a Minister, most of the people used to sit quietly on receipt of questions. But they would become active as soon as they got to know that the question would come for an oral answer. Rest of the time they passed in sifting information. Often, correct information is not given in written replies. What information is given would be irrelevant. A person may keep on trying. Even for an oral question the trend would be to provide information which would not entail taking of responsibility or which would contain no useful information. When I was MP, I found a way out of this problem. I selected questions of a similar nature out of the oral and written questions submitted during the previous eight or ten years along with the replies given by the government thereto. When I started formulating questions based on the replies given to earlier questions, it disturbed the Ministry concerned. I would advise all the Hon'ble. Members to study the questions put up during the last four-five or two-three years and take up any one subject. You would be able to shake the bureaucracy out of complacence within two or three Sessions. Hansraj Ahir is an example. 'Coalgate' came to light due to questions only. This shows the power of questions. It is necessary to ensure that the Question Hour runs uninterrupted and without interference so that the full power of the Question Hour is harnessed. People also say that some Ministers are interested in avoiding oral questions to save themselves from accountability. The extent to which this charge is right or wrong will be judged only with the passage of time. But this is a charge hurled frequently. I hear from my journalist friends that many Ministers who dread the questions, do not want the Question Hour to run. Whether or not the Ministers want it, the people of the country and the democracy itself demand that the Question Hour should be continued, it should be strengthened, it should be conducted every day and the House should sit for longer duration. We should bear in mind that security of the MPs is protected if the Question Hour is protected.

3

PARLIAMENTARY EVENTS AND ACTIVITIES

CONFERENCES AND SYMPOSIA

Workshop on Parliamentary Codes of Conduct-Establishing Benchmarks Public Trust: The Commonwealth Parliamentary Association (CPA) Secretariat, Monash University and Victoria CPA Branch jointly hosted the 'Parliamentary Codes of Conduct-Establishing Benchmarks Workshop' from 8 to 10 April 2015 in Melbourne, Australia. The workshop debated and considered a set of draft Benchmarks for Parliamentary Codes of Conduct and recommended Benchmarks applicable to jurisdictions across the Commonwealth.

Shri Kinjarapu Ram Mohan Naidu, MP, Lok Sabha, attended the Workshop from the India Union Branch (Parliament of India).

Global Parliamentary Conference of the Parliamentary Network on the World Bank and International Monetary Fund (IMF): The Global Parliamentary Conference of the Parliamentary Network on the World Bank and International Monetary Fund (IMF) was held in Washington D.C. (U.S.A.) on 12 and 13 April 2015. Dr. Kirit Somaiya, MP, Lok Sabha and Chairperson, Committee on Energy, participated in the Conference.

The following subject items were discussed in the Conference: (i) Financing for Development and Attaining the Sustainable Development; (ii) Improving Healthcare Systems and Emergence Responses; (iii) Gender Equality and Women's Rights in the Post-2015 Agenda; (iv) Current Global and regional Challenges, Unemployment and Inequality; (v) Global and Local Environmental Sustainability, Development and Growth; and (vi) Building more Open, Effective and Accountable Institutions.

Australasian Council of Public Accounts Committee (ACPAC) Conference 2015: The Australasian Council of Public Accounts Committee (ACPAC) Conference 2015 was held in Adelaide, Australia from 15 to 18 April 2015. Prof. Kuruppassery Varkey Thomas, MP, Lok Sabha, and Chairperson, Public Accounts Committee (PAC), participated in the Conference. Shri A.K. Singh, Joint Secretary, Lok Sabha Secretariat and Secretary to the Delegation, also attended the Conference.

The Conference was held under the overall theme *Inquiring Minds-*

Public Accountability. Shri Thomas took part as Guest Speaker in the Session entitled *The role of Public Accounts committee Members– International perspective.*

UK General Election Assessment Mission Project: The UK Commonwealth Parliamentary Association (CPA) Branch conducted a General Election Assessment Mission Project for six Constituencies from 2 to 10 May 2015.

Smt. Bijoya Chakravarty, MP, Lok Sabha, and Shri Raghav Lakhanpal, MP, Lok Sabha, attended the Project from the India Union Branch (Parliament of India). The Members assessed the election process during the election held in the United Kingdom (UK). The Members also reported the findings to the UK CPA Branch.

26th Commonwealth Parliamentary Seminar Dhaka, Bangladesh: The Commonwealth Parliamentary Association (CPA) Bangladesh Branch along with Commonwealth Parliamentary Association (CPA) Secretariat, London, organized the annual 26th Commonwealth Parliamentary Seminar in Dhaka, Bangladesh from 17 to 21 May 2015. The theme of the Seminar was *Strengthening Parliamentary Democracy*.

The following topics were discussed at the Seminar : (i) The Commonwealth and the Role of the CPA; (ii) The Parliamentary and Political Scene in Bangladesh; (iii) The Role of the Presiding Officer and the Staff of Parliament; (iv) The Member of Parliament and the Party; (v) Parliamentary Ethics, Transparency and Accountability; (vi) Parliamentary Committees and the Committee System; (vii) Parliament and the National Economy; (viii) Parliament and HIV/ AIDS; (ix) Parliament, Gender and Human Rights; (x) Parliament, the Member and the Media; (xi) Relationship between Parliament, the Executive and the People; and (xii) Financial Responsibility in the Democratic Process.

Shri Kamakhya Prasad Tasa, MP, Lok Sabha, attended the Seminar from the India Union Branch (Parliament of India).

CPA British Islands & Mediterranean Region (BIMR) 45th Conference in Limassol, Cyprus: The Cyprus Commonwealth Parliamentary Association (CPA) Branch hosted the 45th CPA British Islands & Mediterranean Region (BIMR) Annual Conference in Limassol, Cyprus from 24 to 27 May 2015. The theme of the Conference was *Parliaments in the face of Contemporary Challenges*.

The following topics were discussed during the Conference: (i) Parliaments and Unemployment (First Plenary); (ii) Parliaments and Youth Unemployment (Workshop A); (iii) Parliamentary Scrutiny of

government Employment Policies (Workshop B); (iv) Parliaments and Accountability (Second Plenary); (v) Broadcasting the Parliament; pros & cons (Workshop C); and (vi) What responsibilities for MPs regarding professional ethics?

Shri Prahlad Singh Patel, MP, Lok Sabha attended the Conference from the India Union Branch (Parliament of India) as an 'Observer'.

12th CPA Canadian Parliamentary Seminar, Ottawa: The 12th Commonwealth Parliamentary Association (CPA) Canadian Parliamentary Seminar, organized by the Canadian CPA Branch and funded jointly by the Canadian Branch and the CPA Secretariat, was held in Ottawa from 24 to 30 May 2015. The Seminar was designed to meet the needs of the newly elected members and/or backbench parliamentarians. The theme of the Seminar was *Strengthening Democracy and the role of Parliamentarians: Challenges and Solutions*.

The following subjects were discussed at the Seminar: (i) Parliamentary Committees: What works and what doesn't; (ii) Financing Elections; (iii) The Parliamentary presence of Political parties: The role of Party Caucuses; (iv) Engaging citizens: Resources and Tools; (v) Influencing Governments and Regulating influence: Parliament and Lobbyist; and (vi) Comparing Election Media coverage across the Commonwealth

Shri Kirti (Jha) Azad MP, Lok Sabha, attended the Seminar from the India Union Branch (Parliament of India).

IPU Global Conference of Young Parliamentarians held in Tokyo, Japan: The IPU Global Conference of Young Parliamentarians was held in Tokyo, Japan on 27 and 28 May 2015. Shri Ritabrata Banerjee, MP, Rajya Sabha and Leader of the Delegation, and Shri Dushyant Chautala, MP, Lok Sabha, participated in the event. Shri Pramod Kumar Misra, Additional Secretary, Lok Sabha Secretariat and Secretary to the Delegation, also attended the Conference.

The following deliberations were held during the Conference: (i) Youth in a world of socio-economic crisis; (ii) What is the youth vision of a prosperous world and how can it be achieved?; (iii) Can young people help eliminate violence and conflict through the democratic process?; (iv) What concrete actions should young parliamentarians take to advance peace and prosperity? What are the challenges for the future?; and (v) Is it possible for young people to grow up in a culture of non-violence in today's world?

Third Meeting of the Preparatory Committee of the Fourth World Conference of Speakers of Parliaments held in Geneva (Switzerland):

The Third Meeting of the Preparatory Committee of the Fourth World Conference of Speakers of Parliaments was held at the Inter-Parliamentary Union (IPU) Headquarters, Geneva (Switzerland) on 1 and 2 June 2015. Smt. Sumitra Mahajan, Hon'ble Speaker, Lok Sabha attended the Meeting. Shri Anoop Mishra, Secretary General, Lok Sabha accompanied the Hon'ble Speaker, Lok Sabha.

During the meeting of the Preparatory Committee, the Presiding Officers considered and approved the agenda and draft outcome document of the 4th World Conference of Speakers of Parliament. The participants also interacted with officials of United Nations on the inter-connections between the Speakers' Conference and the UN Summit on the Sustainable Development Goals.

Fifth Westminster Workshop: Effective, Independent and Transparent Public Accounts Committees for robust public financial oversight at Malta: The UK Commonwealth Parliamentary Association (CPA) Branch along with Malta CPA Branch organized the 5th Westminster Workshop, 'Effective, Independent and Transparent Public Accounts Committees for Robust Public Financial Oversight' from 1 to 5 June 2015 in Malta. The workshop was attended by over 70 Public Accounts Committee (PAC) Members and Clerks from 26 Legislatures across the Commonwealth, as well as Representatives from the Regional PAC Association.

Prof. Kuruppassery Varkey Thomas, MP, Lok Sabha and Chairman, Public Accounts Committee, Shri Shivkumar Chanabasappa Udasi, MP, Lok Sabha and Member of PAC, and Shri Devender Singh, Additional Secretary, Lok Sabha Secretariat, attended the Workshop from the India Union Branch (Parliament of India).

The Commonwealth Association of Public Accounts Committees (CAPAC) was formally launched during the Workshop. The constitution of CAPAC was adopted and election for the CAPAC Executive Committee was held.

The following subjects were discussed during the Workshop: (i) Effective, Independent and Transparent–best practice standards for Public Accounts Committees; (ii) Improving the effectiveness and efficiency of Public Accounts Committees; (iii) Monitoring and Evaluation of PAC work; (iv) Conducting a PAC hearing; (v) Conducting an effective PAC hearing–Mock evidence session; (vi) (a): Achieving impact–tracking performance; (b): Reporting and following-up on recommendations; (vii) How can the Audit Office best support the PAC?; (viii) The media and scrutiny of public expenditure; (ix) Improving public financial

reporting; (x) Split Sessions; (xi) Oversight of outsourced government spending; (xii) Gender-Sensitive Auditing; (xiii) The impact of globalisation on taxation–what role should parliaments play in defining and scrutinising taxation?

Prof. Kuruppassery Varkey Thomas, MP, Lok Sabha and Chairman, Public Accounts Committee, was one of the lead speakers on the topic *Improving the effectiveness and efficiency of PACs*.

BIRTH ANNIVERSARIES OF NATIONAL LEADERS

On the birth anniversaries of national leaders whose portraits adorn the Central Hall of Parliament House, functions are organized under the auspices of the Indian Parliamentary Group (IPG) to pay tributes to the leaders. Booklets containing the profiles of these leaders, prepared by the Library and Reference, Research, Documentation and Information Service (LARRDIS) of the Lok Sabha Secretariat, are distributed on the occasion.

The birth anniversaries of the following leaders were celebrated during the period 1 April to 30 June 2015:

Babu Jagjivan Ram: On the occasion of the birth anniversary of Babu Jagjivan Ram, a function was held on 5 April 2015 in the Parliament House. Former Lok Sabha Speaker, Smt. Meira Kumar and former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani paid floral tributes at the statue of Babu Jagjivan Ram in Parliament House. Other dignitaries who paid tributes to Babu Jagjivan Ram included sitting and former Members of Parliament, and the Secretaries-General of Lok Sabha and Rajya Sabha, Shri Anoop Mishra and Shri Shumsher K. Sheriff, respectively.

Dr. B.R. Ambedkar: On the occasion of the birth anniversary of Dr. B.R. Ambedkar, a function was held on 14 April 2015 in the Central Hall of Parliament House. Minister of Finance, Corporate Affairs and Information and Broadcasting Shri Arun Jaitley; Minister of Science and Technology, and Earth Sciences Dr. Harsh Vardhan; Leader of the Opposition in Rajya Sabha, Shri Ghulam Nabi Azad; Lok Sabha Deputy Speaker Dr. M. Thambi Durai; Deputy Chairman of Rajya Sabha, Prof. P.J. Kurien; and former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani paid floral tributes to Dr. B.R. Ambedkar. Other dignitaries who paid tributes to Dr. B.R. Ambedkar included several Union Ministers; sitting and former Members of Parliament, and the Secretaries-General of Lok Sabha and Rajya Sabha, Shri Anoop Mishra and Shri Shumsher K. Sheriff, respectively.

Pandit Motilal Nehru: On the occasion of the birth anniversary of Pandit Motilal Nehru, a function was held on 6 May 2015 in the Central Hall of Parliament House. The Speaker, Lok Sabha, Smt. Sumitra Mahajan; former Prime Minister, Dr. Manmohan Singh; Deputy Chairman, Rajya Sabha, Prof. P.J. Kurien; Deputy Speaker, Lok Sabha, Dr. M. Thambi Durai; former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani; UPA Chairperson, Smt. Sonia Gandhi; Union Ministers; sitting and former Members of Parliament, and the Secretaries-General of Lok Sabha and Rajya Sabha, Shri Anoop Mishra and Shri Shumsher K. Sheriff, respectively, paid floral tributes to Pandit Motilal Nehru.

Gurudev Rabindranath Tagore: On the occasion of the birth anniversary of Gurudev Rabindranath Tagore, a function was held on 9 May 2015 in the Central Hall of Parliament House. The Speaker, Lok Sabha, Smt. Sumitra Mahajan; Deputy Chairman, Rajya Sabha, Prof. P.J. Kurien; Leader of the Opposition in Rajya Sabha, Shri Ghulam Nabi Azad; Minister of State for Skill Development & Entrepreneurship (Independent Charge) and Parliamentary Affairs, Shri Rajiv Pratap Rudy; former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani; sitting and former Members of Parliament and the Secretaries-General of Lok Sabha and Rajya Sabha, Shri Anoop Mishra and Shri Shumsher K. Sheriff, respectively, paid floral tributes to Gurudev Rabindranath Tagore.

Dr. Neelam Sanjeeva Reddy: On the occasion of the birth anniversary of Dr. Neelam Sanjeeva Reddy, a function was held on 19 May 2015 in the Central Hall of Parliament House. Union Minister of Urban Development, Housing and Urban Poverty Alleviation and Parliamentary Affairs, Shri M. Venkaiah Naidu; former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani; sitting and former Members of Parliament, and the Secretary-General of Lok Sabha, Shri Anoop Mishra paid floral tributes to Dr. Neelam Sanjeeva Reddy.

Swatantryaveer Vinayak Damodar Savarkar: On the occasion of the birth anniversary of Swatantryaveer Vinayak Damodar Savarkar, a function was held on 28 May 2015 in the Central Hall of Parliament House. The Speaker, Lok Sabha, Smt. Sumitra Mahajan; Minister of Home Affairs, Shri Rajnath Singh; Minister of External Affairs and Overseas Indian Affairs, Smt. Sushma Swaraj; Minister of Finance, Corporate Affairs and Information and Broadcasting, Shri Arun Jaitley; Deputy Chairman, Rajya Sabha, Prof. P.J. Kurien; Union Ministers; sitting and former Members of Parliament; and the Secretaries-General

of Lok Sabha and Rajya Sabha, Shri Anoop Mishra and Shri Shumsher K. Sheriff, respectively, paid floral tributes to Swatantryaveer Vinayak Damodar Savarkar.

Shri K.S. Hegde: On the occasion of the birth anniversary of Shri K.S. Hegde, a function was held on 11 June 2015 in the Central Hall of Parliament House. The Speaker, Lok Sabha, Smt. Sumitra Mahajan; Minister of Urban Development, Housing and Urban Poverty Alleviation and Parliamentary Affairs, Shri M. Venkaiah Naidu; Minister of State for Skill Development & Entrepreneurship (Independent Charge) and Parliamentary Affairs, Shri Rajiv Pratap Rudy; Deputy Chairman, Rajya Sabha, Prof. P.J. Kurien; former Deputy Prime Minister and Chairperson, Ethics Committee of Lok Sabha, Shri L.K. Advani; Union Ministers; sitting and former Members of Parliament; and the Secretary-General, Lok Sabha, Shri Anoop Mishra paid floral tributes to the former Speaker of Lok Sabha, Shri KS. Hegde.

EXCHANGE OF PARLIAMENTARY DELEGATIONS

Foreign Parliamentary Delegations Visiting India

Republic of Korea: A 19-member Parliamentary Delegation from the Republic of Korea, led by H.E. Mr. Chung Ui-Hwa, Speaker of the National Assembly of the Republic of Korea, visited India from 8 to 10 May 2015.

On 8 May 2015, the Delegation witnessed the proceedings of the Lok Sabha and the Rajya Sabha in Session from the 'Special Box'. On the same day, they called on the Hon'ble Prime Minister of India, Shri Narendra Modi, and the Hon'ble Speaker of Lok Sabha, Smt. Sumitra Mahajan.

People's Republic of China: A 51-member Parliamentary Delegation from the People's Republic of China, led by H.E. Mr. Zhang Dejiang, Chairman of the Standing Committee of the National People's Congress of the People's Republic of China, visited India from 13 to 16 June 2015. On 15 June 2015, the Delegation called on the Hon'ble President of India, Shri Pranab Mukherjee; the Hon'ble Vice President of India and Chairman, Rajya Sabha, Shri Mohammad Hamid Ansari; the Hon'ble Prime Minister of India, Shri Narendra Modi and the Hon'ble Speaker of Lok Sabha, Smt. Sumitra Mahajan. A meeting of the Parliamentary Friendship Groups from India and China was also held and both, the Hon'ble Speaker, Lok Sabha and the leader of the visiting Chinese Delegation, attended the meeting.

Indian Parliamentary Delegations going abroad

European Parliament: A 14-member Indian Parliamentary Delegation, led by the Hon'ble Speaker, Lok Sabha, Smt. Sumitra Mahajan visited the European Parliament from 23 to 25 June 2015, under Bilateral Exchange. The other members of the Delegation were: Dr. M.S. Gill, Shri Satish Chandra Misra, Shri Arjun Ram Meghwal, Shri Gajanan Chandrakant Kirtikar, Shri Sharad Tripathi, Smt. Kavitha Kalvakuntla, all Members of Parliament and Shri Anoop Mishra, Secretary General, Lok Sabha. Shri Cyril John, Joint Secretary, Lok Sabha Secretariat was Secretary to the Delegation.

PARLIAMENT MUSEUM

During the period, 1 April to 30 June 2015, a total of 6915 visitors visited the Museum. Apart from general visitors, 2,094 students from 34 schools/colleges from all over the country visited the Museum. A number of present and former Members of Parliament, members of State Legislatures and foreign dignitaries/delegations also visited the Museum. Delegations from Bangladesh, Czech Republic, Parliament of Kenya, Republic of Korea, and Harvard University visited the Museum. As many as 2,59,625 visitors have visited the Museum between 5 September 2006 (i.e. the date of opening of the Museum for general public) to 30 June 2015.

BUREAU OF PARLIAMENTARY STUDIES AND TRAINING

Lecture Series for Members of Parliament: A Talk by Shri Ashok Chawla, Chairperson, Competition Commission of India on 'Competition Law and its Journey so far' was organized under 'Lecture Series for Members of Parliament' on 7 May 2015. Many Members attended the Lecture. Shri K. Vijayakrishnan, Additional Secretary, Lok Sabha Secretariat welcomed the Chairperson and also proposed Vote of Thanks.

Training Programme for Members of Parliament: The Bureau of Parliamentary Studies and Training had organised (i) Computer Training Programme from 24 April to 8 May 2015, and (ii) Hindi Learning Programme for Members from non-Hindi Speaking States from 24 to 27 April 2015. Many Members attended the Programmes.

Appreciation Courses: Appreciation Courses in Parliamentary Processes and Procedures were organized for the following participants (i) 32 Probationers of Indian Foreign Service, on 22 and 23 April 2015; (ii) 35 Probationers of Indian Ordnance Factories Service, from 22 to 24 April 2015; (iii) Four officers of the Indian Corporate Law Service,

from 22 to 24 April 2015; (iv) 12 Probationers of Indian Trade Service, on 30 April and 1 May 2015; and (v) 29 Senior Executives of GAIL (India) Limited, on 5 and 6 May 2015.

Professional Development Programmes for/by Officers of the Lok Sabha Secretariat: (i) Two officers of the Lok Sabha Secretariat attended the Hindi Seminar-cum-workshop organized by *Rajbhasha Sansthan* at Solan, Himachal Pradesh, from 29 April to 5 May 2015; (ii) Two Officers of Lok Sabha Secretariat attended the 28th Hindi Conference and Workshop organized by *Rajbhasha Avam Prabandhan Vikas Sansthan*, from 14 to 16 May 2015; and (iii) Two Officers of Lok Sabha Secretariat participated in the International Legislative Drafting Programme at the Public Law Center, New Orleans, USA from 15 to 26 June 2015.

Training Programme for PAs/Personal Staff of Members of Parliament: (i) 94 PAs/Personal staff of Members of Parliament attended Training Programme on Parliamentary Practices and Procedures, from 21 to 23 April 2015; and (ii) 55 PAs of Members of Parliament attended Computer Training Programme, from 24 April to 8 May 2015.

Training Course for Officials of Lok Sabha, Rajya Sabha & State Legislature Secretariats: (i) 40 Officers of Lok Sabha, Rajya Sabha & State Legislature Secretariats, working in Committees, attended Training Course from 25 to 29 May 2015; (ii) 40 Officers/Assistants of Lok Sabha, Rajya Sabha & State Legislature Secretariats dealing with the Questions, Legislative and Budgetary Processes attended Training Course from 1 to 5 June 2015; (iii) 39 Officials of Parliament Security Service attended training Programme on 11 and 12 June 2015; and (iv) 72 Officers and Staff of Lok Sabha Secretariat attended Training Programme on Income Tax, on 25 June 2015.

Familiarization Programme for Media Persons: 42 Media Persons from Madhya Pradesh attended Familiarization Programme on Parliamentary Practices and Procedures, from 27 to 29 April 2015.

Study Visits (International): (i) 9-Member Delegation of the Standing Committee on Finance, Commerce and Budget of the Parliament of Kenya on 6 May 2015; (ii) 8-Member Delegation, comprising officials from the Bangladesh Parliament Secretariat, from 18 to 20 May 2015; (iii) 9-Member Delegation of Fellows from the Weatherhead Center for International Affairs, Harvard University, USA, on 22 May 2015; (iv) 9-Member Delegation from Bhutan on Treaty Ratification Process, on 18 June 2015; and (v) 26 Foreign Diplomats attending the 59th Professional

Course at the Foreign Service Institute, Old JNU Campus, New Delhi on 13 April 2015.

Study Visits (National): (i) 17 students of Apeejay Stya University, Sohna, Gurgaon, on 7 April 2015; (ii) 42 students of H.P.T Arts and RYK Science College, Nashik, on 7 April 2015; (iii) 39 students of Durgapur Institute of Legal Studies, Burdwan, West Bengal, on 7 April 2015; (iv) 58 students of Devi Vilasam Teacher Training Institute, Thalavoor, Kerala, on 9 April 2015; (v) 9 scholars of National Institute of Technology (NIT), Delhi, on 15 April 2015: (vi) 13 students of Amity International School, Mayur Vihar, Delhi, on 24 April 2015; (vii) 18 Officers, up to the rank of Colonels and equivalent, posted in Service Headquarter, Defence Headquarter Training Institute, New Delhi, on 29 April 2015; (viii) 41 students of Kanohar Lal Postgraduate Girls Degree College, Meerut, on 30 April 2015; (ix) 37 students of Maharaja Agrasen Institute of Management Studies, Delhi, on 30 April 2015; (x) 87 students of Air Force Bal Bharati School, Lodhi Road, New Delhi, on 11 May 2015; (xi) 31 students of SRS Sarvodaya Girls Hostel of Harijan Sevak Sangh, Chennai, on 11 May 2015; (xii) 35 Members from Estimates Committee and accompanying officials of Andhra Pradesh Legislative Assembly, on 12 May 2015; (xiii) 70 students of Nithari Computer Literacy Program, NOIDA, on 15 May 2015; (xiv) 53 students of Maa Resham Devi Bhagwan Dass Adarsh Sr. Sec. School, Saray Azmabad (Azampur), Mathura, on 15 May 2015; (xv) 9 students of Theological Research and Communication Institute, Greater Kailash-II, New Delhi, on 20 May 2015; (xvi) 18 students of National Institute of Technology (NIT), Delhi, on 22 May 2015; (xvii) 146 Direct Recruit Assistants of the Central Secretariat Service (Batch-1), undergoing Training at ISTM, New Delhi, on 27 May 2015; (xviii) 149 Direct Recruit Assistants of the Central Secretariat Service (Batch-1), undergoing Training at ISTM, New Delhi, on 28 May 2015; (xix) 84 Direct Recruit Assistants attending Foundation Training Programme at Haryana Institute of Public Administration, Gurgaon, on 10 June 2015; (xx) 34 Inspired Teachers from Rashtrapati Bhawan, New Delhi, on 12 June 2015; (xxi) 15 Newly promoted Directors working in Army, Navy, Air Force Headquarters and DRDO, undergoing Training Programme at Defence Headquarter Training Institute, New Delhi, on 23 June 2015; and (xxii) 119 Students/Parents learning Yog at Bharatiya Yog Sansthan, Rohini, Delhi, on 26 June 2015.

4

PROCEDURAL MATTERS

LOK SABHA

Observation from the Chair regarding Non-referring of the Bill to the Standing Committee for examination and report on the ground that the Bill had already been revised on the basis of the recommendation of the Standing Committee as well as Empowered Committee: On 24 April 2015, the Speaker, Lok Sabha, Smt. Sumitra Mahajan made the following observation:-

> "Honourable members, Shri K.C. Venugopal *vide* letter dated 24 April 2015 has stated that the Constitution (One Hundred and Twenty Second Amendment) Bill, 2014 is very important and has far-reaching implications and the Bill should be referred to the Standing Committee for examination and report. He has, therefore, requested me to raise this issue in the House.
>
> I may inform the House that Shri Arun Jaitley, the Minister-in-charge of the Bill *vide* letter dated 18 December 2014 had requested me for not referring the Bill to the Standing Committee on the ground that a Bill, namely, the Constitution (One Hundred and Fifteenth Amendment) Bill, 2011 providing for introduction of Goods and Service Tax (GST) Bill was introduced in the Lok Sabha on 22 March 2011 and referred to the Standing Committee on Finance. The Honourable Minister had further stated that there had been detailed deliberations with the Empowered Committee of the State Finance Ministers and the present Bill has since been revised based on the recommendations of the Standing Committee and the Empowered Committee. In view thereof, I did not refer the Bill to the Standing Committee.
>
> As I have already taken a decision for not referring this Bill to the Standing Committee, I am not permitting Shri Venugopal to raise the issue of reference of this Bill to the Standing Committee."

II

Observation from the Chair regarding Non-taxation provisions like those relating to Public Debt Management Agency and Senior Citizens' Welfare Fund can be included in the Finance Bill since rule 219 of Rules

of Procedure and Conduct of Business in Lok Sabha or the Constitution of India has nowhere ruled out the possibility of inclusion of non-taxation proposals in the Finance Bill: On 30 April 2015, the Speaker, Lok Sabha, Smt. Sumitra Mahajan made the following observation:–

> "Honourable members would recall that when we took up the discussion on the Finance Bill, Shri N.K. Premachandran and Prof. Saugata Roy raised point of order under rule 219 of the Rules of Procedure and article 110 of the Constitution. It was contended that as per rule 219, the Finance Bill, 2015 should not contain non-taxation provisions like those relating to Public Debt Management Agency and Senior Citizens' Welfare Fund. It was also contended that as per article 110, the Finance Bill being a Money Bill cannot contain non-taxation proposals and that inclusion of non-taxation proposals in the Bill is beyond the mandate mentioned in the long title of the Bill. Honourable members also argued that the inclusion of non-taxation proposals in the Finance Bill, which is a Money Bill, would curtail the power of Rajya Sabha to amend those provisions.
>
> The Honourable Minister of Finance while responding to the point of order raised, clarified that the provisions relating to Public Debt Management relate to management of borrowings by the Government and are covered under clause (b) of article 110(1). Regarding the Senior Citizens' Welfare Fund, the Honourable Minister clarified that the creation of fund is in the nature of financial obligation undertaken by the Government and hence covered by clause (b) of article 110(1) of the Constitution.
>
> Honourable members, I agree that as per rule 219, the primary object of a Finance Bill is to give effect to the financial proposals of the Government. At the same time, this Rule does not rule out the possibility of inclusion of non-taxation proposals. Therefore, a Finance Bill may contain non-taxation proposals also. I may add that the long title of a Bill is indicative of the key purport of a Bill. It is not always possible, particularly in voluminous Bills, that the long title reflects every provision of the Bill. In the past also, though rare, the Finance Bills have had non-taxation proposals like those relating to amendments of the Fiscal Responsibility and Budget Management Act, 2003.
>
> Nevertheless, the fact is that a well-established practice of this House has been not to include non-taxation proposals in not only a Finance Bill but also other Bills containing taxation proposals unless it is imperative to include such proposals on constitutional or legal ground. Therefore, every effort should be

made to separate taxation measures from other matters unless it is impossible on constitutional or legal grounds or on some such unavoidable reasons to do so in a particular case.

Therefore, in view of the clarification put forth by the Honourable Finance Minister and keeping in view the fact that neither rule 219 nor any provision of the Constitution specifically bars inclusion of non-taxation proposals in a Finance Bill, I rule out the Point of Order.

As regards amendments to the Finance Bill are concerned, keeping in fiscal confidentiality *vis a vis* taxation proposals and resultant repercussions on the economy of the country that may arise, it has been the practice of the Government, where required, for tabling amendments only at a short notice. However, in the event of the Government amendments which do not as such impact taxation proposals it would be advisable for tabling such amendments in advance to facilitate members to give amendments to Government amendments."

III

Observation from the Chair regarding whether a Bill or clause thereof is ultra vires of the Constitution or not has to be decided by the Courts: On 5 May 2015, the Deputy Speaker, Lok Sabha, Dr. M. Thambi Durai made the following observation:-

"Honourable members, a Point of Order has been raised by Shri N. K. Premachandran that certain provisions of the Constitution (One Hundred Twenty Second Amendment) Bill, 2014 are *ultra vires* of the Constitution.

In this regard, I have to inform the House that as per established practice the Speaker does not decide whether a Bill or a clause thereof is *ultra vires* of the Constitution or not. The House also does not take a decision on specific question of *vires* of a Bill. It is for the Courts to decide."

IV

Observation from the Chair regarding Non-referring of the Bill to the Standing Committee for examination and report on the ground that the Bill had already been revised on the basis of the recommendation of the Standing Committee and Empowered Committee: On 5 May 2015, the Deputy Speaker, Lok Sabha, Dr. M. Thambi Durai, made the following observation:-

"Honourable members, Shri Bhartruhari Mahtab *vide* letter dated 5 May 2015 has stated that when on the other day, he had

objected to listing of the Bill stating that it is a new Bill and need to be sent to the Standing Committee, from the Government side it was stated that as in the previous Lok Sabha, a similar Bill was deliberated in the Standing Committee, there is no need to send this Bill again to the Standing Committee. But this Bill is a new Bill and contains many new provisions.

I may inform the House that Shri Arun Jaitley, the Minister-in-charge of the Bill *vide* letter dated 18 December 2014 had requested the Honourable Speaker for not referring the Bill to the Standing Committee on the ground that a Bill, namely, the Constitution (One Hundred and Fifteenth Amendment) Bill, 2011 providing for introduction of GST was introduced in the Lok Sabha on 22 March 2011 and referred to the Standing Committee on Finance. The Honourable Minister had further stated that there had been detailed deliberations with the Empowered Committee of the State Finance Ministers and the present Bill has since been revised based on the recommendations of the Standing Committee and the Empowered Committee. In view thereof, the Honourable Speaker, Lok Sabha, Smt. Sumitra Mahajan did not refer the Bill to the Standing Committee."

V

Observation from the Chair regarding the Undisclosed Foreign Income and Assets (Imposition of Tax) Bill, 2015 is categorized as a Money Bill since the provisions in the Chapters of the Undisclosed Foreign Income and Assets (Imposition of Tax) Bill, 2015 attracts the provisions of article 110 (1)(a) of the Constitution: On 11 May 2015, the Speaker, Lok Sabha, Smt. Sumitra Mahajan made the following observation:–

"… the Undisclosed Foreign Income and Assets (Imposition of Tax) Bill, 2015 is not a Money Bill. In this context, I may inform that the Bill seeks to make provisions for undisclosed foreign income and assets, the procedure for dealing with such income and assets and to provide for imposition of tax on any undisclosed foreign income and asset held outside India.

Clause 3 of the Bill provides for charge of tax on an assessee in respect of his total undisclosed foreign income and asset. Clause 60 provides that the undisclosed asset located outside India and declared under clause 59 within time specified therein shall be chargeable to tax at the rate of thirty per cent of value of such undisclosed asset on the date of commencement of the Bill. Chapters III, IV, V and VI of the Bill relate to tax management, penalties, offences and prosecutions and tax

compliance, respectively. Chapter VII contains general provisions relating to the implementation of the Bill …

The provisions contained in Chapters III to VII are consequential upon levy of tax under clauses 3 and 60. Hence the provisions deal with imposition, regulation, etc. of tax on income and asset. The provisions of these Chapters as such attract the provisions of article 110(1)(a) of the Constitution.

I have, therefore, categorized this Bill as a Money Bill within the meaning of article 110 of the Constitution of India."

VI

Observation from the Chair regarding Non-reference of the Bill to the Standing Committee in order to enact the law urgently so that deterrent action could be taken at the earliest against the offenders who are secreting their income and assets abroad: On 11 May 2015, the Speaker, Lok Sabha, Smt. Sumitra Mahajan also made the following observation:-

"Honourable members, I may inform the House that Shri Arun Jaitley, the Minister-in-charge of the Bill *vide* letter dated 25 April 2015 had requested me for not referring the Undisclosed Foreign Income and Assets (Imposition of Tax) Bill, 2015 to the Standing Committee on Finance. While so requesting the Honourable Minister had stated that the Bill has been introduced in the Lok Sabha as a part of Government's effort to address the menace of black money. This new law needs to be enacted urgently so that deterrent action can be taken against offenders secreting their income and assets abroad. The Bill also provides for one time compliance opportunity for a limited period to persons who have any foreign assets which have hitherto not been disclosed for the purposes of Income-tax Act. A notification needs to be issued at the earliest to bring into effect the compliance provisions. This can be done only after the Bill has been enacted.

In view of the reasons stated by the Honourable Minister, I did not refer the Bill to the Standing Committee."

Instance when the Deputy Speaker, Lok Sabha participated in the discussion on General Budget 2015-16 on behalf of his party: On 16 March 2015, the Deputy Speaker, Lok Sabha, Dr. M. Thambi Durai participated in discussion on the General Budget 2015-16.

Instances when Chair allowed Members to lay their written speeches on Table of House: On 16 March 2015, during discussion on the General

Budget 2015-16, and the Supplementary Demands for the Grants on account of General Budget 2014-15, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 56 members laid their speeches on the Table of the House.

On 17 March 2015, during discussion on the General Budget 2015-16, and the Supplementary Demands for the Grants on account of General Budget 2014-15, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 60 members laid their speeches on the Table of the House.

On 19 March 2015, during discussion under rule 193 on agrarian situation in the country, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 37 members laid their speeches on the Table of the House.

On 20 March 2015, during discussion under rule 193 on agrarian situation in the country, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 17 members laid their speeches on the Table of the House.

On 20 April 2015, during discussion under rule 193 on agrarian situation in the country, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 3 members laid their speeches on the Table of the House.

On 21 April 2015, during discussion on the Demands for the Grants in respect of Budget (Railways)-2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 34 members laid their speeches on the Table of the House.

On 22 April 2015, during discussion on the Demands for Grants from Budget (General) in respect of the Ministry of Drinking Water and Sanitation for the year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 42 members laid their speeches on the Table of the House.

On 23 April 2015, during discussion on the Demands for Grants in respect of the Ministry of Chemicals and Fertilisers for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 39 members laid their speeches on the Table of the House.

On 24 April 2015, during discussion on the Demands for Grants in respect of the Ministry of Human Resource Development for year 2015-16, the Chair permitted members to lay their written speeches on the

Table of the House. Accordingly, 20 members laid their speeches on the Table of the House.

On 27 April 2015, during further discussion on the Demands for Grants in respect of the Ministry of Human Resource Development for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 29 members laid their speeches on the Table of the House.

On the same day, during discussion on the Demands for Grants in respect of the Ministry of Home Affairs for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 32 members laid their speeches on the Table of the House.

On 28 April 2015, during discussion on the Demands for Grants in respect of the Ministry of Home Affairs for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 17 members laid their speeches on the Table of the House.

On the same day, during discussion on the Demands for Grants in respect of the Ministry of Environment, Forest and Climate Change for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 53 members laid their speeches on the Table of the House.

On 29 April 2015, during discussion on the Demands for the Grants in respect of the Ministry of Health and Family Welfare for year 2015-16, the Chair permitted members to lay their written speeches on the Table of the House. Accordingly, 71 members laid their speeches on the Table of the House.

5

PARLIAMENTARY AND CONSTITUTIONAL DEVELOPMENTS

(1 APRIL TO 30 JUNE 2015)

Events covered in this Feature are based primarily on reports appearing in the daily newspapers and internet sources, as such, the Lok Sabha Secretariat does not accept any responsibility for their accuracy, authenticity or veracity.

—Editor

INDIA

DEVELOPMENTS AT THE UNION

Parliament Session: The Second Part of the Fourth Session of the Sixteenth Lok Sabha commenced on 20 April 2015. The Two Hundred and Thirty Fifth Session of the Rajya Sabha commenced on 23 April 2015. Both the Houses were adjourned *sine die* on 13 May 2015. The President, Shri Pranab Mukherjee, prorogued both the Lok Sabha and the Rajya Sabha on 14 May 2015.

Rajya Sabha Elections: Elections to 3 Rajya Sabha seats from Kerala were held on 20 April 2015. The winners were: Shri Vayalar Ravi of the Indian National Congress (INC); Shri Abdul Wahab of the Indian Union Muslim League (IUML); and Shri K.K. Ragesh of the Communist Party of India (Marxist) [CPI(M)]. The term of all the members commenced on 22 April 2015 and they took oath/affirmation on 23 April 2015.

Resignation of Lok Sabha Member: On 11 June 2015, Shri Kadiyam Srihari of the Telangana Rashtra Samiti (TRS), elected from Warangal (Telangana) Lok Sabha Constituency resigned.

Death of Lok Sabha Member: On 24 June 2015, Shri Dileep Singh Bhuria, Bharatiya Janata Party **(**BJP) member from Ratlam (Madhya Pradesh) Lok Sabha Constituency died.

Expulsion of RJD Lok Sabha Member from Party: On 7 May 2015, Shri Rajesh Ranjan *alias* Pappu Yadav, Rashtriya Janata Dal (RJD) Lok

Sabha member from Madhepura (Bihar) was expelled from the party for alleged indulgence in anti-party activities.

AROUND THE STATES

ARUNACHAL PRADESH

Transfer of Governor and Appointment of New Governor: On 12 May 2015, the Governor, Lt. General (Retd.) Nirbhay Sharma was transferred and appointed as the Governor of Mizoram for the remainder of his term.

The President, Shri Pranab Mukherjee appointed Shri J.P. Rajkhowa as the new Governor of Arunachal Pradesh. He was sworn in on 1 June 2015.

DELHI

Re-allocation of Portfolios: On 12 April 2015, the Chief Minister, Shri Arvind Kejriwal divested Shri Jitender Singh Tomar of Home portfolio and assigned it to Power Minister Shri Satyendra Jain. The Departments of Languages and Gurudwara Affairs were allotted to Shri Tomar.

New Minister: On 15 June 2015, Shri Kapil Mishra was sworn in as the new Law Minister, in place of Shri Jitender Singh Tomar who had resigned on 9 June 2015.

JHARKHAND

Transfer of Governor and Appointment of New Governor: On 12 May 2015, the Governor, Dr. Syed Ahmed was transferred and appointed as the Governor of Manipur for the remainder of his term.

The President, Shri Pranab Mukherjee appointed Smt. Droupadi Murmu as the new Governor of Jharkhand. She was sworn in on 18 May 2015.

KERALA

Bye-election Results: On 30 June 2015, Shri Sabarinadhan K.S. of the INC was elected from Aruvikkara Assembly constituency, bye-elections to which were held on 27 June 2015.

MADHYA PRADESH

Bye-election Result: On 30 June 2015, Shri Chander Singh Sisodia of the BJP was elected from Garoth Assembly constituency, bye-elections to which were held on 27 June 2015.

MAHARASHTRA

Assembly Bye-election Results: On 15 April 2015, Smt. Suman R.R. (Aba) Patil of the Nationalist Congress Party (NCP) and Smt. Trupti Prakash (Bala) Sawant of the Shiv Sena were declared elected from Tasgaon-Kavthe Mahankal and Vandre East Assembly Constituencies, respectively, bye-elections to which were held on 11 April 2015.

MANIPUR

Transfer of Governor and Appointment of New Governor: On 12 May 2015, the Governor of Jharkhand, Dr. Syed Ahmed, was transferred and appointed as the Governor of Manipur for the remainder of his term. He was sworn in on 16 May 2015.

MEGHALAYA

New Governor: On 12 May 2015, the President, Shri Pranab Mukherjee appointed Shri V. Shanmuganathan as the new Governor of Meghalaya. He was sworn in on 20 May 2015.

Bye-election Results: On 30 June 2015, Smt. Bluebell R. Sangma of the INC was elected from Chokpot Assembly constituency, bye-elections to which were held on 27 June 2015.

MIZORAM

New Governor: On 12 May 2015, the Governor of Arunachal Pradesh, Lt. General (Retd.) Nirbhay Sharma was transferred and appointed as the Governor of Mizoram for the remainder of his term. He was sworn in on 26 May 2015.

NAGALAND

INC MLAs Join Government: On 8 May 2015, all 8 INC MLAs joined the Naga People's Front-led Democratic Alliance of Nagaland (DAN) Government under the leadership of Shri T.R. Zeliang. The members were: Sarvashri Eshak Konyak, Khekaho, Imtikumzuk, S.I. Jamir, Tokheho, C. Apok Jamir, S. Hukavi Zhimomi and Dr. Imtiwapang Aier.

Suspension of INC MLAs from Party: On 9 May 2015, the INC suspended its all eight legislators from the party for alleged anti-party activities.

TAMIL NADU

Resignation of MLA: On 17 May 2015, Shri P. Vetrivel, All India Anna Dravida Munnetra Kazhagam (AIADMK) member from Dr. Radhakrishnan

(R.K.) Nagar Assembly Constituency in Chennai, resigned from the membership of the State Legislative Assembly.

Resignation of Chief Minister: On 22 May 2015, the Chief Minister, Shri O. Panneerselvam resigned. Sushri J. Jayalalithaa was unanimously elected as the Leader of the AIADMK Legislature Party.

Jayalalithaa Sworn in as Chief Minister: On 23 May 2015, Sushri J. Jayalalithaa was sworn in as the new Chief Minister. Along with her, 28 Cabinet Ministers also took oath of office.

The names of Council of Ministers with their portfolios was as follows*: Sushri J. Jayalalithaa, Chief Minister, *Public, Indian Administrative Service, Indian Police Service, Indian Forest Service, General Administration, District Revenue Officers, Police* and *Home;* Sarvashri O. Panneerselvam, *Finance, Planning, Legislative Assembly, Elections* and *Passports, Public Works, Irrigation including Minor Irrigation* and *Programme Works;* Natham R. Viswanathan, *Electricity, Non-Conventional Energy Development, Prohibition* and *Excise, Molasses;* R. Vaithilingam, *Housing, Rural Housing* and *Housing Development, Slum Clearance Board* and *Accommodation Control, Town Planning, Urban Development* and *Chennai Metropolitan Development Authority, Agriculture, Agricultural Engineering, Agro Service Cooperatives, Horticulture, Sugarcane Cess, Sugarcane Development* and *Waste Land Development;* Edappadi K. Palaniswami, *Highways* and *Minor Ports* and *Forests;* P. Mohan, *Rural Industries Including Cottage Industries* and *Small Industries, Labour, Population, Employment* and *Training, Newsprint Control, Census* and *Urban* and *Rural Employment;* Smt. B. Valarmathi, *Social Welfare including Women's* and *Children's Welfare, Orphanages* and *Correctional Administration, Integrated Child Development* and *Beggar Homes, Welfare of the Differently Abled, Social Reforms* and *Nutritious Noon Meal Programme;* Sarvashri P. Palaniappan, *Higher Education including Technical Education, Electronics, Science* and *Technology;* Sellur K. Raju, *Co-operation, Statistics* and *Ex-Servicemen Welfare;* R. Kamaraj, *Food, Civil Supplies, Consumer Protection* and *Price Control, Hindu Religious* and *Charitable Endowments (HR & CE);* P. Thangamani, *Industries, Steel Control, Mines* and *Minerals,* and *Special Initiatives;* V. Senthil Balaji, *Transport, Nationalised Transport, Motor Vehicles Act;* M.C. Sampath, *Commercial Taxes* and *Registration* and *Stamp Act;* S.P. Velumani, *Municipal Administration, Rural Development, Panchayats* and *Panchayat Unions, Poverty Alleviation Programmes, Rural Indebtedness, Urban* and *Rural*

* As on 8 July 2015

Water Supply, Law, Courts and *Prisons, Personnel* and *Administrative Reforms* and *Prevention of Corruption;* T.K.M. Chinnayya, *Animal Husbandry;* Smt. S. Gokula Indira, *Handlooms* and *Textiles;* Dr. S. Sundararaj, *Youth Welfare* and *Sports Development Department;* Sarvashri S.P. Shunmuganathan, *Tourism, Tourism Development Corporation;* N. Subramanian, *Adi Dravidar Welfare* and *Welfare of Hill Tribes* and *Bonded Labour;* K.A. Jayapal, *Fisheries* and *Fisheries Development Corporation;* Mukkur N. Subramanian, *Information Technology;* R.B. Udhaya Kumar, *Revenue, District Revenue Establishment, Deputy Collectors, Weights* and *Measures, Debt Relief including Legislation on Money Lending, Chits, Registration of Companies;* K.T. Rajenthra Bhalaji, *Information* and *Publicity, Film Technology* and *Cinematograph Act, Stationery* and *Printing* and *Government Press, Implementation of Special Programme including Implementation of the Election Manifesto;* B.V. Ramanaa, *Milk* and *Dairy Development;* K.C. Veeramani, *School Education* and *Archaeology, Tamil Official Language* and *Tamil Culture;* Thoppu N.D. Venkatachalam, *Environment* and *Pollution Control;* T.P. Poonachi, *Khadi* and *Village Industries Board, Bhoodhan* and *Gramadhan;* S. Abdul Rahim, *Backward Classes, Most Backward Classes* and *Denotified Communities, Overseas Indians, Refugees* and *Evacuees* and *Minorities Welfare including Wakf;* and Dr. C. Vijaya Baskar, *Health, Medical Education* and *Family Welfare.*

Bye-election Result: On 30 June 2015, Sushri J. Jayalalithaa of the AIADMK was elected from Dr. Radhakrishnan Nagar Assembly constituency, bye-elections to which were held on 27 June 2015.

TRIPURA

New Governor: On 12 May 2015, the President, Shri Pranab Mukherjee appointed Shri Tathagata Roy as the new Governor of Tripura. He was sworn in on 20 May 2015.

Bye-election Results: On 30 June 2015, Sarvashri Ramu Das and Anjan Das, both of the CPI(M) were elected from Pratapgarh and Surma Assembly constituencies respectively, bye-elections to which were held on 27 June 2015.

UTTARAKHAND

Assembly Bye-election Result: On 15 April 2015, Smt. Mamata Rakesh was declared elected from Bhagwanpur Assembly Constituency, bye-election to which was held on 11 April 2015.

UTTAR PRADESH

Assembly Bye-elections Results: On 3 May 2015, Shri Vinod and

Smt. Urmila Devi, both of the Samajwadi Party were declared elected from Pharenda and Charkhari Assembly Constituencies, respectively, bye-elections to which were held on 30 April 2015.

EVENTS ABROAD

GUYANA

President Sworn in: On 16 May 2015, Brig. (Retd.) David Arthur Grangeron was sworn in as the President of Guyana.

MAURITIUS

First Woman President: On 11 June 2015, Ms. Ameenah Gurib-Fakim was appointed as the first woman President of Mauritius.

MICRONESIA

President Sworn in: On 11 May 2015, Mr. Peter M. Christian was sworn in as the President of Micronesia.

MOLDOVA

Resignation of Prime Minister: On 12 June 2015, the Prime Minister, Mr. Chiril Gaburici resigned.

NIGERIA

New President: On 1 April 2015, Mr. Muhammadu Buhari was elected as the new President. He was sworn in on 29 May 2015.

POLAND

New President: On 25 May 2015, Mr. Andrzej Duda was elected as the new President of Poland.

TOGO

President re-elected: Mr. Faure Essozimna Gnassingbe was re-elected for a third five-year term in office as the President, elections to which were held on 25 April 2015. He was sworn in on 4 May 2015.

TURKEY

Legislative elections: Elections to the 550-seat Grand National Assembly were held on 7 June 2015. The party position following the elections were as follows: Justice and Development Party: 258; Republican

People's Party: 132; Nationalist Movement Party: 80; and Peoples' Democratic Party: 80.

UNITED KINGDOM

Legislative elections: Elections to the 650-seat House of Commons were held on 7 May 2015. The party position following the elections were as follows: Total seats: 650: Conservative Party: 331; Labour Party: 232; Scottish National Party: 56; Liberal Democrats: 8; Democratic Unionist Party: 8; Sinn Fein: 4; Plaid Cymru: 3; Social Democratic & Labour Party: 3; Ulster Unionist Party: 2; UK Independence Party: 1; Green Party of England and Wales: 1; and Others: 1.

6

DOCUMENTS OF CONSTITUTIONAL AND PARLIAMENTARY INTEREST

The Citizenship (Amendment) Act, 2015: The Citizenship Act, 1955 (the Citizenship Act) provides for the acquisition and determination of Indian citizenship, after the commencement of the Constitution by birth, descent, registration, naturalisation and citizenship by incorporation of territory and for renunciation, termination and deprivation of citizenship under certain circumstances.

The Citizenship Act was amended, from time to time, *inter alia*, making enabling provisions for registration of Overseas Citizen of India Cardholder, conferment of certain rights on such citizens, renunciation of overseas citizenship and cancellation of registration as Overseas Citizen of India Cardholder.

The proposed amendments to the Citizenship Act were required due to certain lacunae that were noticed during its implementation and review of provisions in the Citizenship Act. The proposed amendments, *inter alia,* provided for—

(*a*) amendment of section 5 of the Citizenship Act, so as to,—

(*i*) substitute the words "has been residing in India for one year" with the words "is ordinarily resident in India for twelve months" in clauses (*f*) and (*g*) of sub-section (*1*);

(*ii*) substitute the words "overseas citizen of India" with the words "Overseas Citizen of India Cardholder"; and

(*iii*) insert new sub-section (*1A*) to enable the Central Government to relax the period of twelve months specified in clauses (*f*) and (*g*) and clause (*i*) of *Explanation* 1 of sub-section (*1*), up to a maximum of thirty days which may be in different breaks;

(*b*) substitution of sections 7A, 7B, 7C and 7D of the Citizenship Act to provide for—

(*i*) registration of Overseas Citizen of India Cardholder and also that the Persons of Indian Origin Cardholders shall be deemed to be Overseas Citizen of India Cardholders;

(*ii*) conferment of rights on Overseas Citizen of India Cardholder;

(*iii*) renunciation of Overseas Citizen of India Card; and

(*iv*) cancellation of registration as Overseas Citizen of India Cardholder;

(*c*) insertion of a proviso to clause (*c*) of the Third Schedule to the Citizenship Act to empower the Central Government to relax the period of twelve months as resident of India or in the service of a Government in India

specified as one of the qualifications for grant of certificate of naturalisation by a period up to a maximum of thirty days which may be in different breaks.

The Citizenship (Amendment) Bill, 2015, which sought to achieve the above-mentioned objectives was passed by the Lok Sabha and the Rajya Sabha on 2 and 4 March 2015, respectively. The President assented to it on 10 March 2015.

The Constitution (Scheduled Castes) Orders (Amendment) Act, 2015: In pursuance of the provisions of clause (*1*) of article 341 of the Constitution, Presidential Orders were issued specifying Schedules Castes in respect of various States and Union territories. These Orders have been amended from time to time by Acts of Parliament enacted under clause (*2*) of article 341 of the Constitution.

The State Governments of Haryana, Karnataka and Odisha and the Union territory of Dadra and Nagar Haveli had proposed for certain modifications in the list of Scheduled Castes, by way of inclusion of certain communities therein. The Registrar General of India and the National Commission for Scheduled Castes had conveyed their concurrence to the proposed modifications.

In order to give effect to the above modifications, it was necessary to amend the following two Constitution (Scheduled Castes) Orders, namely:—

(*i*) The Constitution (Scheduled Castes) Order, 1950; in respect of Haryana, Karnataka and Odisha; and

(*ii*) The Constitution (Dadra and Nagar Haveli) Scheduled Castes Order, 1962.

The Constitution (Scheduled Castes) Orders (Amendment) Bill, 2015, which sought to achieve the above-mentioned objectives was passed by the Rajya Sabha and the Lok Sabha on 24 February and 17 March 2015, respectively. The President assented to it on 20 March 2015.

We reproduce here the texts of the above Acts.

—Editor

THE REPEALING AND AMENDING ACT, 2015

An Act to repeal certain enactments and to amend certain other enactments.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

1. *Short title.* This Act may be called the Repealing and Amending Act, 2015.

2. *Repeal of certain enactments.* The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

3. *Amendment of certain enactments.* The enactments specified in the Second Schedule are hereby amended to the extent and the manner mentioned in the fourth column thereof.

4. *Savings.* The repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE

(*See* section 2)

REPEALS

Year	No.	Short title	Extent of repeal
1897	4	The Indian Fisheries Act, 1897	The whole.
1947	47	The Foreign Jurisdiction Act, 1947	The whole.
1978	49	The Sugar Undertakings (Taking Over of Management) Act, 1978	The whole.
1999	30	The Representation of the People (Amendment) Act, 1999	The whole.
1999	33	The Indian Majority (Amendment) Act, 1999	The whole.
1999	34	The Administrators-General (Amendment) Act, 1999	The whole.

Year	No.	Short title	Extent of repeal
1999	36	The Notaries (Amendment) Act, 1999	The whole.
1999	39	The Marriage Laws (Amendment) Act, 1999	The whole.
2001	30	The Repealing and Amending Act, 2001	The whole.
2001	49	The Marriage Laws (Amendment) Act, 2001	The whole.
2001	51	The Indian Divorce (Amendment) Act, 2001	The whole.
2002	26	The Indian Succession (Amendment) Act, 2002	The whole.
2002	37	The Legal Services Authorities (Amendment) Act, 2002	The whole.
2002	72	The Representation of the People (Third Amendment) Act, 2002	The whole.
2003	3	The Transfer of Property (Amendment) Act, 2002	The whole.
2003	4	The Indian Evidence (Amendment) Act, 2002	The whole.
2003	6	The Representation of the People (Second Amendment) Act, 2002	The whole.
2003	9	The Representation of the People (Amendment) Act, 2002	The whole.
2003	24	The Election Laws (Amendment) Act, 2003	The whole.
2003	40	The Representation of the People (Amendment) Act, 2003	The whole.
2003	46	The Election and Other Related Laws (Amendment) Act, 2003	The whole.
2003	50	The Marriage Laws (Amendment) Act, 2003	The whole.
2004	2	The Representation of the People (Second Amendment) Act, 2003	The whole.
2004	3	The Delimitation (Amendment) Act, 2003	The whole.
2005	4	The Delegated Legislation Provisions (Amendment) Act, 2004	The whole.
2005	39	The Hindu Succession (Amendment) Act, 2005	The whole.
2006	31	The Parliament (Prevention of Disqualification) Amendment Act, 2006	The whole.
2008	9	The Delimitation (Amendment) Act, 2008	The whole.

Year	No.	Short title	Extent of repeal
2008	10	The Representation of the People (Amendment) Act, 2008	The whole.
2009	41	The Representation of the People (Amendment) Act, 2009	The whole.
2010	30	The Personal Laws (Amendment) Act, 2010	The whole.
2010	36	The Representation of the People (Amendment) Act, 2010	The whole.
2012	29	The Anand Marriage (Amendment) Act, 2012	The whole.
2012	33	The Administrators-General (Amendment) Act, 2012	The whole.
2013	28	The Parliament (Prevention of Disqualification) Amendment Act, 2013	The whole.

THE SECOND SCHEDULE

(*See* section 3)

AMENDMENTS

Year	No.	Short title	Amendments
2013	25	The Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013	In the proviso to sub-section(*3*) of section 1, for the words "the notification", the words "the said notification" shall be substituted.
2014	17	The Whistle Blowers Protection Act, 2011	(*a*) In the Enacting Formula, for the words "Sixty-second Year", the words "Sixty-fifth Year" shall be substituted; and (*b*) in sub-section (*1*) of section 1, for the figures "2011", the figures "2014" shall be substituted.

THE REPEALING AND AMENDING (SECOND) ACT, 2015

An Act to repeal certain enactments and to amend certain other enactments.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

1. *Short title.* This Act may be called the Repealing and Amending (Second) Act, 2015.

2. *Repeal of certain enactments.* The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

3. *Amendment of certain enactments.* The enactments specified in the Second Schedule are hereby amended to the extent and the manner mentioned in the fourth column thereof.

4. *Savings*. The repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE

(*See* section 2)

REPEALS

Year	No.	Short title	Extent of repeal
1999	1	The Export-Import Bank of India (Amendment) Act, 1998	The whole.
1999	7	The High Court and Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 1998	The whole.
1999	16	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1999	The whole.
2000	1	The Recovery of Debts Due to Banks and Financial Institutions (Amendment) Act, 2000	The whole.
2000	7	The Small Industries Development Bank of India (Amendment) Act, 2000	The whole.
2000	12	The Food Corporations (Amendment) Act, 2000	The whole.
2000	15	The National Housing Bank (Amendment) Act, 2000	The whole.
2000	17	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2000	The whole.
2000	18	The Leaders and Chief Whips of Recognised Parties and Groups in Parliament (Facilities) Amendment Act, 2000	The whole.
2000	22	The Major Port Trusts (Amendment) Act, 2000	The whole.
2000	23	The Insecticides (Amendment) Act, 2000	The whole.
2000	35	The Border Security Force (Amendment) Act, 2000	The whole.
2000	39	The State Financial Corporations (Amendment) Act, 2000	The whole.

Year	No.	Short title	Extent of repeal
2000	44	The Multimodal Transportation of Goods (Amendment) Act, 2000	The whole.
2000	55	The National Bank for Agriculture and Rural Development (Amendment) Act, 2000	The whole.
2001	10	The Chit Funds (Amendment) Act, 2001	The whole.
2001	23	The Warehousing Corporations (Amendment) Act, 2001	The whole.
2001	27	The Food Corporations (Amendment) Act, 2001	The whole.
2001	38	The Government of Union Territories and the Government of National Capital Territory of Delhi (Amendment) Act, 2001	The whole.
2001	40	The Inland Waterways Authority of India (Amendment) Act, 2001	The whole.
2001	46	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2001	The whole.
2001	54	The Explosive Substance (Amendment) Act, 2001	The whole.
2002	14	The Inter-State Water Disputes (Amendment) Act, 2002	The whole.
2002	29	The Salaries and Allowances of Officers of Parliament and Leaders of Opposition in Parliament (Amendment) Act, 2002	The whole.
2002	30	The Sugar Development Fund (Amendment) Act, 2002	The whole.
2002	31	The Salaries and Allowances of Officers of Parliament (Second Amendment) Act, 2002	The whole.
2002	34	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2002	The whole.
2002	40	The General Insurance Business (Nationalisation) Amendment Act, 2002	The whole.

Year	No.	Short title	Extent of repeal
2002	42	The Insurance (Amendment) Act, 2002	The whole.
2002	51	The Homoeopathy Central Council (Amendment) Act, 2002	The whole.
2002	52	The Indian Medicine Central Council (Amendment) Act, 2002	The whole.
2002	55	The Negotiable Instruments (Amendment and Miscellaneous Provisions) Act, 2002	The whole.
2002	56	The Salaries and Allowances of Officers of Parliament and Leaders of Opposition in Parliament (Second Amendment) Act, 2002	The whole.
2002	62	The Consumer Protection (Amendment) Act, 2002	The whole.
2003	7	The High Court Judges (Salaries and Conditions of Service) Amendment Act, 2002	The whole.
2003	8	The Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 2002	The whole.
2003	10	The Scheduled Castes and Scheduled Tribes Orders (Amendment) Act, 2002	The whole.
2003	11	The Companies (Second Amendment) Act, 2002	The whole.
2003	35	The Delhi High Court (Amendment) Act, 2003	The whole.
2003	37	The Essential Commodities (Amendment) Act, 2003	The whole.
2003	44	The Sixth Schedule to the Constitution (Amendment) Act, 2003	The whole.
2003	48	The National Bank for Agriculture and Rural Development (Amendment) Act, 2003	The whole.
2003	51	The Railways (Second Amendment) Act, 2003	The whole.
2003	58	The Indian Medicine Central Council (Amendment) Act, 2003	The whole.

Year	No.	Short title	Extent of repeal
2003	59	The Merchant Shipping (Amendment) Act, 2003	The whole.
2004	4	The Prevention of Terrorism (Amendment) Act, 2003	The whole.
2004	6	The Citizenship (Amendment) Act, 2003	The whole.
2004	9	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2003	The whole.
2004	16	The Foreigners (Amendment) Act, 2004	The whole.
2004	24	The Banking Regulation (Amendment) and Miscellaneous Provisions Act, 2004	The whole.
2004	30	The Enforcement of Security Interest and Recovery of Debts Laws (Amendment) Act, 2004	The whole.
2005	19	The Government of Union Territories and the Government of National Capital Territory of Delhi (Amendment) Act, 2005	The whole.
2005	32	The Citizenship (Amendment) Act, 2005	The whole.
2005	40	The Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum (Amendment) Act, 2005	The whole.
2005	45	The Warehousing Corporations (Amendment) Act, 2005	The whole.
2005	46	The High Court and Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 2005	The whole.
2006	2	The Criminal Law (Amendment) Act, 2005	The whole.
2006	5	The Government of Union Territories and the Government of National Capital Territory of Delhi (Amendment) Act, 2006	The whole.
2006	6	The Contempt of Courts (Amendment) Act, 2006	The whole.
2006	26	The Reserve Bank of India (Amendment) Act, 2006	The whole.

Year	No.	Short title	Extent of repeal
2006	40	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2006	The whole.
2006	45	The Banking Companies (Acquisition and Transfer of Undertakings and Financial Institutions Laws (Amendment) Act, 2006	The whole.
2006	54	The Essential Commodities (Amendment) Act, 2006	Sections 2 to 5.
2007	17	The Banking Regulation (Amendment) Act, 2007	The whole.
2007	18	The National Tax Tribunal (Amendment) Act, 2007	The whole.
2007	30	The State Bank of India (Subsidiary Banks Laws) Amendment Act, 2007	The whole.
2007	32	The State Bank of India (Amendment) Act, 2007	The whole.
2007	35	The Inland Vessels (Amendment) Act, 2007	The whole.
2007	40	The Merchant Shipping (Amendment) Act, 2007	The whole.
2008	4	The Sugar Development Fund (Amendment) Act, 2008	The whole.
2008	30	The Salaries and Allowances of Officers of Parliament (Amendment) Act, 2008	The whole.
2009	5	The Code of Criminal Procedure (Amendment) Act, 2008	The whole.
2009	11	The Supreme Court (Number of Judges) Amendment Act, 2008	The whole.
2009	20	The Agricultural and Processed Food Products Export Development Authority (Amendment) Act, 2009	The whole.
2009	23	The High Court and Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 2009	The whole.

Year	No.	Short title	Extent of repeal
2009	48	The State Bank of Saurashtra (Repeal) and the State Bank of India (Subsidiary Banks) Amendment Act, 2009	Sections 3 to 11.
2010	27	The State Bank of India (Amendment) Act, 2010	The whole.
2010	37	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2010	The whole.
2010	41	The Code of Criminal Procedure (Amendment) Act, 2010	The whole.
2010	43	The Indian Medicine Central Council (Amendment) Act, 2010	The whole.
2011	7	The State Bank of India (Subsidiary Banks) Amendment Act, 2011	The whole.
2011	17	The State Bank of India (Subsidiary Banks Laws) Amendment Act, 2011	The whole.
2012	5	The New Delhi Municipal Council (Amendment) Act, 2011	The whole.
2012	8	The Life Insurance Corporation (Amendment) Act, 2011	The whole.
2012	11	The Export-Import Bank of India (Amendment) Act, 2011	The whole.
2012	26	The North-Eastern Areas (Reorganisation) and Other Related Laws (Amendment) Act, 2012	The whole.
2012	36	The Chemical Weapons Convention (Amendment) Act, 2012	The whole.
2013	1	The Enforcement of Security Interest and Recovery of Debts Laws (Amendment) Act, 2012	The whole.
2013	4	The Banking Laws (Amendment) Act, 2012	The whole.
2013	27	The Wakf (Amendment) Act, 2013	The whole.

THE SECOND SCHEDULE

(*See* section 3)

AMENDMENTS

Year	No.	Short title	Amendments
2008	11	The Railways (Amendment) Act, 2008	In section 2,—— (i) the words and figure "section 2 of" shall be omitted; (ii) after the brackets and words "(hereinafter referred to as the principal Act)", insert the words and figure "in section 2".
2008	22	The Indian Maritime University Act, 2008	In section 2, for the words "in all Statutes made hereunder", substitute the words "in the Statutes made thereunder".

THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

An Act to make provisions to deal with the problem of the Black money that is undisclosed foreign income and assets, the procedure for dealing with such income and assets and to provide for imposition of tax on any undisclosed foreign income and asset held outside India and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title, extent and commencement.* (*1*) This Act may be

called the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

(*2*) It extends to the whole of India.

(*3*) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 2016.

2. *Definitions*. In this Act, unless the context otherwise requires,—

(*1*) "Appellate Tribunal" means the Appellate Tribunal constituted under section 252 of the Income-tax Act;

(*2*) "assessee" means a person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, by whom tax in respect of undisclosed foreign income and assets, or any other sum of money, is payable under this Act and includes every person who is deemed to be an assessee in default under this Act;

(*3*) "assessment" includes reassessment;

(*4*) "assessment year" means the period of twelve months commencing on the 1st day of April every year;

(*5*) "Board" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963;

(*6*) "Income-tax Act" means the Income-tax Act, 1961;

(*7*) "participant" means—

(*a*) a partner in relation to a firm; or

(*b*) a member in relation to an association of persons or body of individuals;

(*8*) "prescribed" means prescribed by rules made under this Act;

(*9*) "previous year" means—

(*a*) the period beginning with the date of setting up of a business and ending with the date of the closure of the business or the 31st day of March following the date of setting up of such business, whichever is earlier;

(*b*) the period beginning with the date on which a new source of income comes into existence and ending with the date of closure of the business or the 31st day of March following the date on which such new source comes into existence, whichever is earlier;

(*c*) the period beginning with the 1st day of the financial year

and ending with the date of discontinuance of the business other than business referred to in clause (*b*) or dissolution of an unincorporated body or liquidation of a company, as the case may be; or

(*d*) the period of twelve months commencing on the 1st day of April of the relevant year in any other case,

and which immediately precedes the assessment year.

(*10*) "resident" means a person who is resident in India within the meaning of section 6 of the Income-tax Act;

(*11*) "undisclosed asset located outside India" means an asset (including financial interest in any entity) located outside India, held by the assessee in his name or in respect of which he is a beneficial owner, and he has no explanation about the source of investment in such asset or the explanation given by him is in the opinion of the Assessing Officer unsatisfactory;

(*12*) "undisclosed foreign income and asset" means the total amount of undisclosed income of an assessee from a source located outside India and the value of an undisclosed asset located outside India, referred to in section 4, and computed in the manner laid down in section 5;

(*13*) "unincorporated body" means—

(*a*) a firm;

(*b*) an association of persons; or

(*c*) a body of individuals;

(*14*) "value of an undisclosed asset" shall have the meaning assigned to it in sub-section (*2*) of section 3;

(*15*) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER II

Basis of Charge

3. *Charge of tax.* (*1*) There shall be charged on every assessee for every assessment year commencing on or after the 1st day of April, 2016, subject to the provisions of this Act, a tax in respect of his total undisclosed foreign income and asset of the previous year at the rate of thirty per cent of such undisclosed income and asset:

Provided that an undisclosed asset located outside India shall be

charged to tax on its value in the previous year in which such asset comes to the notice of the Assessing Officer.

(*2*) For the purposes of this section "value of an undisclosed asset" means the fair market value of an asset (including financial interest in any entity) determined in such manner as may be prescribed.

4. *Scope of total undisclosed foreign income and asset*. (*1*) Subject to the provisions of this Act, the total undisclosed foreign income and asset of any previous year of an assessee shall be,—

(*a*) the income from a source located outside India, which has not been disclosed in the return of income furnished within the time specified in *Explanation* 2 to sub-section (*1*) or under sub-section (*4*) or sub-section (*5*) of section 139 of the Income-tax Act;

(*b*) the income, from a source located outside India, in respect of which a return is required to be furnished under section 139 of the Income-tax Act but no return of income has been furnished within the time specified in *Explanation* 2 to sub-section (*1*) or under sub-section (*4*) or sub-section (*5*) of section 139 of the said Act; and

(*c*) the value of an undisclosed asset located outside India.

(*2*) Notwithstanding anything contained in sub-section (*1*), any variation made in the income from a source outside India in the assessment or reassessment of the total income of any previous year, of the assessee under the Income-tax Act in accordance with the provisions of section 29 to section 43C or section 57 to section 59 or section 92C of the said Act shall not be included in the total undisclosed foreign income.

(*3*) The income included in the total undisclosed foreign income and asset under this Act shall not form part of the total income under the Income-tax Act.

5. *Computation of total undisclosed foreign income and asset.* (*1*) In computing the total undisclosed foreign income and asset of any previous year of an assessee,—

(*i*) no deduction in respect of any expenditure or allowance or set off of any loss shall be allowed to the assessee, whether or not it is allowable in accordance with the provisions of the Income-tax Act;

(*ii*) any income,—

(*a*) which has been assessed to tax for any assessment

year under the Income-tax Act prior to the assessment year to which this Act applies; or

(*b*) which is assessable or has been assessed to tax for any assessment year under this Act,

shall be reduced from the value of the undisclosed asset located outside India, if, the assessee furnishes evidence to the satisfaction of the Assessing Officer that the asset has been acquired from the income which has been assessed or is assessable, as the case may be, to tax.

(*2*) The amount of deduction referred to in clause (*ii*) of sub-section (*1*) in case of an immovable property shall be the amount which bears to the value of the asset as on the first day of the financial year in which it comes to the notice of the Assessing Officer, the same proportion as the assessable or assessed foreign income bears to the total cost of the asset.

Illustration

A house property located outside India was acquired by an assessee in the previous year 2009-10 for fifty lakh rupees. Out of the investment of fifty lakh rupees, twenty lakh rupees was assessed to tax in the total income of the previous year 2009-10 and earlier years. Such undisclosed asset comes to the notice of the Assessing Officer in the year 2017-18. If the value of the asset in the year 2017-18 is one crore rupees, the amount chargeable to tax shall be A-B=C

where,

A=Rs.1 crore, B=Rs. (100 x 20/50) lakh= Rs.40 lakh, C=Rs. (100-40) lakh=Rs.60 lakh.

CHAPTER III

TAX MANAGEMENT

6. *Tax authorities.* (*1*) The income-tax authorities specified in section 116 of the Income-tax Act shall be the tax authorities for the purposes of this Act.

(*2*) Every such authority shall exercise the powers and perform the functions of a tax authority under this Act in respect of any person within his jurisdiction.

(*3*) Subject to the provisions of sub-section (*4*), the jurisdiction of a tax authority under this Act shall be the same as he has under the Income-tax Act by virtue of orders or directions issued under section

120 of that Act (including orders or directions assigning the concurrent jurisdiction) or under any other provision of that Act.

(*4*) The tax authority having jurisdiction in relation to an assessee who has no income assessable to income-tax under the Income-tax Act shall be the tax authority having jurisdiction in respect of the area in which the assessee resides or carries on its business or has its principal place of business.

(*5*) Section 118 of the Income-tax Act and any notification issued thereunder shall apply in relation to the control of tax authorities as they apply in relation to the control of the corresponding income-tax authorities, except to the extent to which the Board may, by notification in the Official Gazette, otherwise direct in respect of any tax authority.

7. *Change of incumbent.* (*1*) The tax authority who succeeds another authority as a result of change in jurisdiction or for any other reason, shall continue the proceedings from the stage at which it was left by his predecessor.

(*2*) The assessee in such a case may be given an opportunity of being heard, if he so requests in writing, before passing any order in his case.

8. *Powers regarding discovery and production of evidence.* (*1*) The prescribed tax authorities shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters, namely:—

(*a*) discovery and inspection;

(*b*) enforcing the attendance of any person, including any officer of a banking company and examining him on oath;

(*c*) compelling the production of books of account and other documents; and

(*d*) issuing commissions.

(*2*) For the purposes of making any inquiry or investigation, the prescribed tax authority shall be vested with the powers referred to in sub-section (*1*), whether or not any proceedings are pending before it.

(*3*) Any tax authority prescribed for the purposes of sub-section (*1*) or sub-section (*2*) may, subject to the rules made in this behalf, impound any books of account or other documents produced before it and retain them in its custody for such period as it thinks fit.

(*4*) Any tax authority below the rank of Commissioner shall not—

(*a*) impound any books of account or other documents without recording his reasons for doing so; or

(*b*) retain in his custody any such books or documents for a period exceeding thirty days without obtaining the approval of the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner.

9. *Proceedings before tax authorities to be judicial proceedings.* (*1*) Any proceeding under this Act before a tax authority shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 and for the purposes of section 196 of the Indian Penal Code.

(*2*) Every tax authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973.

10. *Assessment.* (*1*) For the purposes of making an assessment or reassessment under this Act, the Assessing Officer may, on receipt of an information from an income-tax authority under the Income-tax Act or any other authority under any law for the time being in force or on coming of any information to his notice, serve on any person, a notice requiring him on a date to be specified to produce or cause to be produced such accounts or documents or evidence as the Assessing Officer may require for the purposes of this Act and may, from time to time, serve further notices requiring the production of such other accounts or documents or evidence as he may require.

(*2*) The Assessing Officer may make such inquiry, as he considers necessary, for the purpose of obtaining full information in respect of undisclosed foreign income and asset of any person for the relevant financial year or years.

(*3*) The Assessing Officer, after considering such accounts, documents or evidence, as he has obtained under sub-section (*1*), and after taking into account any relevant material which he has gathered under sub-section (*2*) and any other evidence produced by the assessee, shall by an order in writing, assess the undisclosed foreign income and asset and determine the sum payable by the assessee.

(*4*) If any person fails to comply with all the terms of the notice under sub-section (*1*), the Assessing Officer shall, after taking into account all the relevant material which he has gathered and after giving the assessee an opportunity of being heard, make the assessment of

undisclosed foreign income and asset to the best of his judgment and determine the sum payable by the assessee.

11. *Time limit for completion of assessment and reassessment.* (*1*) No order of assessment or reassessment shall be made under section 10 after the expiry of two years from the end of the financial year in which the notice under sub-section (*1*) of section 10 was issued by the Assessing Officer.

(*2*) Notwithstanding anything contained in sub-section (*1*), an order of fresh assessment in pursuance of an order passed under section 18 setting aside or cancelling an assessment, may be made at any time before the expiry of the period of two years from the end of the financial year in which the order under section 18 is received by the Principal Commissioner or the Commissioner.

(*3*) The provisions of sub-section (*1*) shall not apply to the assessment or reassessment made in consequence of, or to give effect to, any finding or direction contained in an order under section 15 or section 18 or section 19 or section 22 of this Act or in an order of any court in a proceeding otherwise than by way of appeal under this Act and such assessment or reassessment may, subject to the provisions of sub-section (*2*), be completed at any time, before the expiry of the period of two years from the end of the financial year in which such order is received by the Principal Commissioner or the Commissioner.

Explanation 1.—In computing the period of limitation for the purpose of this section–

(*i*) the time taken in reopening the whole or any part of the proceeding; or

(*ii*) the period during which the assessment proceeding is stayed by an order or injunction of any court; or

(*iii*) the period commencing from the date on which a reference or first of the references for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A of the Income-tax Act or under section 73 of this Act and ending with the date on which the Principal Commissioner or the Commissioner last receives, the information so requested or a period of one year, whichever is less,

shall be excluded:

Provided that where immediately after the exclusion of the aforesaid time or period, the period of limitation referred to in sub-sections (*1*), (*2*) and (*3*) available to the Assessing Officer

for making an order of assessment or reassessment, as the case may be, is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly.

Explanation 2.—Where, by an order referred to in sub-section (*3*), any undisclosed foreign income and asset is excluded from the total undisclosed foreign income and asset for an assessment year in respect of an assessee, then, an assessment of such undisclosed foreign income and asset for another assessment year shall, for the purposes of section 10 and this section, be deemed to be one made in consequence of, or to give effect to, any finding or direction contained in the said order.

12. *Rectification of mistake.* (*1*) A tax authority may amend any order passed by it under this Act so as to rectify any mistake apparent from the record.

(*2*) No amendment under this section shall be made after a period of four years from the end of the financial year in which the order sought to be amended was passed.

(*3*) The tax authority shall not make any amendment, which has the effect of enhancing the undisclosed foreign income and asset or reducing a refund or otherwise increasing the liability of the assessee, unless the authority concerned has given to the assessee an opportunity of being heard.

(*4*) The tax authority concerned may make an amendment under this section—

(*a*) on its own motion; or

(*b*) on an application made to it by the assessee or, as the case may be, by the Assessing Officer.

(*5*) Any application received by the tax authority for amendment of an order shall be decided within a period of six months from the end of the month in which such application is received by it.

(*6*) In a case where the order has been made in an appeal or revision, the power of the tax authority to amend the order shall be restricted to matters other than those decided in appeal or revision.

13. *Notice of demand.* Any sum payable in consequence of any order made under this Act shall be demanded by a tax authority by serving upon the assessee a notice of demand in such form and manner as may be prescribed.

14. *Direct assessment or recovery not barred.* Nothing in this Chapter shall prevent either the direct assessment of the person on whose behalf or for whose benefit the undisclosed income from a source located outside India is receivable or undisclosed asset located outside India is held, or the recovery from such person of the tax or any other sum of money payable in respect of such income and asset.

15. *Appeals to the Commissioner (Appeals).* (*1*) Any person,—(*a*) objecting to the amount of tax on undisclosed foreign income and asset for which he is assessed by the Assessing Officer; or (*b*) denying his liability to be assessed under this Act; or (*c*) objecting to any penalty imposed by the Assessing Officer; or (*d*) objecting to an order of rectification having the effect of enhancing the assessment or reducing the refund; or (*e*) objecting to an order refusing to allow the claim made by the assessee for a rectification under section 12, may appeal to the Commissioner (Appeals).

(*2*) Every appeal shall be filed in such form and verified in such manner and be accompanied by a fee as may be prescribed.

(*3*) An appeal shall be presented within a period of thirty days from—

(*a*) the date of service of the notice of demand relating to the assessment or penalty, or

(*b*) the date on which the intimation of the order sought to be appealed against is served in any other case.

(*4*) The Commissioner (Appeals) may admit an appeal after the expiration of the period referred to in sub-section (*3*)—

(*a*) if he is satisfied that the appellant had sufficient cause for not presenting it within that period; and

(*b*) the delay in preferring the appeal does not exceed a period of one year.

(*5*) The Commissioner (Appeals) shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or penalty:

Provided that an order enhancing the assessment or penalty shall not be made unless the assessee has been given a reasonable opportunity of being heard.

16. *Procedure to be followed in appeal.* (*1*) The Commissioner (Appeals) shall fix a date and place for the hearing of the appeal, and

shall give notice of the same to the appellant and the Assessing Officer against whose order the appeal is preferred.

(*2*) The following shall have the right to be heard at the hearing of the appeal, namely:—

(*a*) the appellant, either in person or by an authorised representative;

(*b*) the Assessing Officer, either in person or by a representative.

(*3*) The Commissioner (Appeals) may adjourn the hearing of the appeal whenever he considers it necessary or expedient to do so.

(*4*) The Commissioner (Appeals) may, before disposing of any appeal, make such further inquiry as he thinks fit.

(*5*) The Commissioner (Appeals) may, during the proceedings before him, direct the Assessing Officer to make an inquiry and report to him on the points arising out of any question of law or fact.

(*6*) The Commissioner (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Commissioner (Appeals) is satisfied that the omission was not wilful or unreasonable.

(*7*) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons therefor.

(*8*) Every appeal preferred under section 15 shall be heard and disposed of by the Commissioner (Appeals) as expeditiously as possible and endeavour shall be made to dispose of such appeal within a period of one year from the end of the financial year in which the appeal is preferred.

(*9*) On the disposal of the appeal, the Commissioner (Appeals) shall communicate the order passed by him to the assessee and to the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner.

17. *Powers of Commissioner (Appeals).* (*1*) In disposing of an appeal, the Commissioner (Appeals) shall have the following powers, namely:—

(*a*) in an appeal against an order of assessment, he may confirm, reduce, enhance or annul the assessment;

(*b*) in an appeal against an order imposing a penalty, he may confirm or cancel such order;

(*c*) in any other case, he may determine the issues arising in the appeal and pass such orders thereon, as he thinks fit.

(*2*) The Commissioner (Appeals) may consider and decide any matter which was not considered by the Assessing Officer.

(*3*) The Commissioner (Appeals) shall not enhance an assessment or a penalty unless the appellant has been given an opportunity of being heard.

(*4*) In disposing of an appeal, the Commissioner (Appeals) may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised before him by the appellant.

18. *Appeals to Appellate Tribunal*. (*1*) Any assessee aggrieved by an order passed by the Commissioner (Appeals) under section 15, or an order passed by the Principal Commissioner or the Commissioner under any provision of this Act, may appeal to the Appellate Tribunal against such order.

(*2*) The Principal Commissioner or the Commissioner may, if he objects to any order passed by the Commissioner (Appeals) under any provision of this Act, direct the Assessing Officer to appeal to the Appellate Tribunal against the order.

(*3*) Every appeal under sub-section (*1*) or sub-section (*2*) shall be filed within a period of sixty days from the date on which the order sought to be appealed against is communicated to the assessee or to the Principal Commissioner or the Commissioner, as the case may be.

(*4*) The Assessing Officer or the assessee, as the case may be, on receipt of notice that an appeal against the order of the Commissioner (Appeals) has been preferred under sub-section (*1*) or sub-section (*2*) by the other party may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Commissioner (Appeals), and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (*3*).

(*5*) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the period referred to in sub-section (*3*) or sub-section (*4*), if—

(*a*) it is satisfied that there was sufficient cause for not presenting it within that period; and

(*b*) the delay in filing the appeal does not exceed a period of one year.

(*6*) An appeal to the Appellate Tribunal shall be filed in such form, and verified in such manner and, shall, except in the case of an appeal referred to in sub-section (*2*) or a memorandum of cross-objections referred to in sub-section (*4*), be accompanied by a fee as may be prescribed.

(*7*) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

19. *Appeal to High Court*. (*1*) An appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

(*2*) The Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner or an assessee, may file an appeal to the High Court on being aggrieved by any order passed by the Appellate Tribunal and such appeal shall be—

(*a*) filed within a period of one hundred and twenty days from the date on which the order appealed against is received by the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner or the assessee;

(*b*) in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.

(*3*) The High Court may admit an appeal after the expiry of the period of one hundred and twenty days referred to in sub-section (*2*), if it is satisfied that there was sufficient cause for not filing the appeal within that period.

(*4*) If the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(*5*) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question.

(*6*) Notwithstanding anything in sub-sections (*4*) and (*5*), the High Court may exercise its power to hear the appeal on any other

substantial question of law not formulated by it, if it is satisfied that the case involves such question of law.

(*7*) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(*8*) The High Court may determine any issue which—

(*a*) has not been determined by the Appellate Tribunal; or

(*b*) has been wrongly determined by the Appellate Tribunal, by reason of a decision on the question of law referred to in sub-section (*1*).

(*9*) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the High Court shall, so far as may be, apply in the case of appeals under this section.

(*10*) When the High Court delivers a judgment in an appeal filed before it under sub-section (*7*), effect shall be given to the order passed on the appeal by the Assessing Officer on the basis of a certified copy of the judgment.

20. *Case before High Court to be heard by not less than two Judges*. (*1*) An appeal filed before the High Court shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or if the Bench is of more than two Judges, by the majority of such Judges.

(*2*) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

21. *Appeal to Supreme Court.* An appeal shall lie to the Supreme Court from any judgment of the High Court delivered under section 19 which the High Court certifies to be a fit case for appeal to the Supreme Court.

22. *Hearing before Supreme Court.* (*1*) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 21 as they apply in the case of appeals from decrees of a High Court.

(*2*) The costs of the appeal shall be in the discretion of the Supreme Court.

(*3*) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in sub-section (*10*) of section 19.

23. *Revision of orders prejudicial to revenue.* (*1*) The Principal Commissioner or the Commissioner may, for the purposes of revising any order passed in any proceeding under this Act before any tax authority subordinate to him, call for and examine all available records relating thereto.

(*2*) The Principal Commissioner or the Commissioner may, after giving the assessee an opportunity of being heard, pass an order (hereinafter referred to as the revision order) as the circumstances of the case justify, if he is satisfied that the order sought to be revised is erroneous in so far as it is prejudicial to the interests of the revenue.

(*3*) The Principal Commissioner or the Commissioner may make, or cause to be made, such inquiry as he considers necessary for the purposes of passing an order under sub-section (*2*).

(*4*) The revision order passed by the Principal Commissioner or the Commissioner under sub-section (*2*) may have the effect of enhancing or modifying the assessment but shall not be an order cancelling the assessment and directing a fresh assessment.

(*5*) The power of the Principal Commissioner or the Commissioner under sub-section (*2*) for revising an order shall extend to such matters as have not been considered and decided in any appeal.

(*6*) No order under sub-section (*2*) shall be made after the expiry of a period of two years from the end of the financial year in which the order sought to be revised was passed.

(*7*) Notwithstanding anything in sub-section (*6*), an order in revision under this section may be passed at any time in respect of an order which has been passed in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

(*8*) In computing the period of limitation under sub-section (*6*), the following shall not be included, namely:—

(*a*) the time taken in giving an opportunity to the assessee to be reheard under section 7; or

(*b*) any period during which any proceeding under this section is stayed by an order or injunction of any court.

(*9*) Without prejudice to the generality of the foregoing provisions, an

order passed by a tax authority shall be deemed to be erroneous in so far as it is prejudicial to the interests of the revenue, if in the opinion of the Principal Commissioner or the Commissioner—

(*a*) the order is passed without making inquiries or verification which, should have been made; or

(*b*) the order has not been made in accordance with any order, direction or instruction issued by the Board; or

(*c*) the order has not been passed in accordance with any decision, prejudicial to the assessee, rendered by the jurisdictional High Court or the Supreme Court in the case of the assessee or any other person under this Act or the Income-tax Act.

(*10*) In this section, "record" shall include all records relating to any proceeding under this Act available at the time of examination by the Principal Commissioner or the Commissioner.

24. *Revision of other orders.* (*1*) The Principal Commissioner or the Commissioner may, either *suo motu* or on an application made by the assessee, for the purposes of revising any order passed by an authority subordinate to him, other than an order to which section 23 applies, call for and examine all available records relating thereto.

(*2*) The Principal Commissioner or the Commissioner may pass an order, as he considers necessary, which is not prejudicial to the assessee.

(*3*) The power of the Principal Commissioner or the Commissioner under sub-section (*2*) to revise an order shall not extend to such order—

(*a*) against which an appeal has not been filed but the time for filing an appeal before the Commissioner (Appeals) has not expired;

(*b*) against which an appeal is pending before the Commissioner (Appeals); or

(*c*) which has been considered and decided in any appeal.

(*4*) The assessee shall make the application for revision of any order referred to in sub-section (*1*), within a period of one year from the date on which the order sought to be revised was communicated to him, or the date on which he otherwise came to know of it, whichever is earlier.

(*5*) The Principal Commissioner or the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within the period of one year, admit an application

made after the expiry of one year but before expiry of two years from the date referred to in sub-section (*4*).

(*6*) Every application by an assessee for revision under this section shall be accompanied by such fees as may be prescribed.

(*7*) No order under sub-section (*2*) shall be made after the expiry of—

(*a*) a period of one year from the end of the financial year in which an application is made by the assessee under sub-section (*4*); or

(*b*) a period of one year from the date of the order sought to be revised, if the order is revised *suo motu* by the Commissioner.

(*8*) In computing the period of limitation under sub-section (*7*), the following shall not be included, namely:—

(*a*) the time taken in giving an opportunity to the assessee to be reheard under section 7; or

(*b*) any period during which any proceeding under this section is stayed by an order or injunction of any court.

(*9*) An order by the Principal Commissioner or the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

25. *Tax to be paid pending appeal.* Notwithstanding any appeal preferred to the High Court or the Supreme Court, the tax shall be paid in accordance with the assessment made under this Act.

26. *Execution of order for costs awarded by Supreme Court.* The High Court may, on petition made for the execution of the order in respect of the costs awarded by the Supreme Court, transmit such order for execution to any court subordinate to it.

27. *Amendment of assessment on appeal.* Where as a result of an appeal under section 15 or section 18, any change is made in the assessment of a body of individuals or an association of persons or an order for new assessment of a body of individuals or an association of persons is made, the Commissioner (Appeals) or the Appellate Tribunal, as the case may be, shall pass an order authorising the Assessing Officer either to amend the assessment made or make a fresh assessment on any member of the body or association.

28. *Exclusion of time taken for obtaining copy.* In computing the period of limitation prescribed for an appeal under this Act, the day on which the notice of the order was served upon the assessee without

serving a copy of the order, the time taken for obtaining a copy of such order, shall be excluded.

29. *Filing of appeal by tax authority.* (*1*) The Board may, from time to time, issue orders, instructions or directions to other tax authorities, fixing such monetary limits as it may deem fit, for the purpose of regulating the filing of appeal by any tax authority under this Chapter.

(*2*) Where, in pursuance of the orders, instructions or directions issued under sub-section (*1*), a tax authority has not filed any appeal on any issue in the case of an assessee for any financial year, it shall not preclude such authority from filing an appeal on the same issue in the case of—

(*a*) the same assessee for any other financial year; or

(*b*) any other assessee for the same or any other financial year.

(*3*) Notwithstanding that no appeal has been filed by a tax authority pursuant to the orders or instructions or directions issued under sub-section (*1*), it shall not be lawful for an assessee, being a party in any appeal, to contend that the tax authority has acquiesced in the decision on the disputed issue by not filing an appeal in any case.

(*4*) The Appellate Tribunal, hearing such appeal, shall have regard to the orders, instructions or directions issued under sub-section (*1*) and the circumstances under which such appeal was filed or not filed in respect of any case.

(*5*) Every order, instruction or direction which has been issued by the Board fixing monetary limits for filing an appeal shall be deemed to have been issued under sub-section (*1*) and the provisions of sub-sections (*2*), (*3*) and (*4*) shall apply accordingly.

30. *Recovery of tax dues by Assessing Officer.* (*1*) Any amount specified as payable in a notice of demand under section 13 shall be paid within a period of thirty days of the service of the notice, to the credit of the Central Government in such manner as may be prescribed.

(*2*) Where the Assessing Officer has any reason to believe that it will be detrimental to the interests of revenue, if the period of thirty days referred to in sub-section (*1*) is allowed, he may, with the previous approval of the Joint Commissioner, reduce such period as he deems fit.

(*3*) The Assessing Officer may, on an application made by the assessee, before the expiry of a period of thirty days or the period

reduced under sub-section (*2*) or during the pendency of appeal with the Commissioner (Appeals), extend the time for payment, or allow payment by instalments, subject to such conditions as he may think fit to impose in the circumstances of the case.

(*4*) An assessee shall be deemed to be an assessee in default, if the tax arrear is not paid within the time allowed under sub-section (*1*) or the period reduced under sub-section (*2*) or extended under sub-section (*3*), as the case may be.

(*5*) Where an assessee defaults in paying any one of the instalments within the time fixed under sub-section (*3*), he shall be deemed to be an assessee in default in respect of the whole of the then outstanding amount.

(*6*) The Assessing Officer may, in a case where no certificate has been drawn up under section 31 by the Tax Recovery Officer, recover the amount in respect of which the assessee is in default, or is deemed to be in default, by any one or more of the modes provided in section 32.

(*7*) The Tax Recovery Officer shall be vested with the powers to recover the tax arrear on drawing up of a statement of tax arrear under section 31.

31. *Recovery of tax dues by Tax Recovery Officer.* (*1*) The Tax Recovery Officer may draw up under his signature a statement of tax arrears of an assessee referred to in sub-section (*4*) or sub-section (*5*) of section 30, in such form, as may be prescribed (such statement hereafter in this Chapter referred to as "certificate").

(*2*) The certificate under sub-section (*1*) shall stand amended from time to time consequent to any proceeding under this Act and the Tax Recovery Officer shall recover the amount so modified.

(*3*) The Tax Recovery Officer may rectify any mistake apparent from the record.

(*4*) The Tax Recovery Officer shall have the power to extend the time for payment, or allow payment by instalments, subject to such conditions as he may think fit to impose in the circumstances of the case.

(*5*) The Tax Recovery Officer shall proceed to recover from the assessee the amount specified in the certificate by one or more of the modes referred to in section 32 or in the Second Schedule to the Income-tax Act.

(*6*) It shall not be open to the assessee to dispute the correctness of any certificate drawn up by the Tax Recovery Officer on any ground whatsoever, but it shall be lawful for the Tax Recovery Officer to cancel the certificate if, for any reason, he thinks it necessary so to do.

32. *Modes of recovery of tax dues.* (*1*) The Assessing Officer or the Tax Recovery Officer may require the employer of the assessee to deduct from any payment to the assessee such amount as is sufficient to meet the tax arrear from the assessee.

(*2*) Upon requisition under sub-section (*1*), the employer shall comply with the requisition and shall pay the sum so deducted to the credit of the Central Government in such manner as may be prescribed.

(*3*) Any part of the salary, exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any requisition made under sub-section (*1*).

(*4*) The Assessing Officer or the Tax Recovery Officer may, by notice in writing, require any debtor of the assessee to pay such amount, not exceeding the amount of debt, as is sufficient to meet the tax arrear of the assessee.

(*5*) Upon receipt of the notice under sub-section (*4*), the debtor shall comply with the requisition and shall pay the sum to the credit of the Central Government in such manner as may be prescribed within the time (not being before the debt becomes due to the assessee) specified in the notice.

(*6*) A copy of the notice issued under sub-section (*4*) shall be forwarded to the assessee at his last address known to the Assessing Officer or the Tax Recovery Officer and in the case of a joint account, to all the joint holders at their last addresses known to the Assessing Officer or the Tax Recovery Officer.

(*7*) It shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary if the notice under sub-section (*4*) is issued to a post office, banking company, insurer or any other person.

(*8*) Any claim in respect of any property, in relation to which a notice under sub-section (*4*) has been issued, arising after the date of the notice, shall be void as against any demand contained in the notice.

(*9*) A person to whom a notice under sub-section (*4*) has been issued, shall not be required to pay the amount of tax arrear specified therein, or part thereof, if he objects to it by a statement on oath that the sum demanded, or any part thereof, is not due to the assessee or that he does not hold any money for, or on account of, the assessee.

(*10*) The person referred to in sub-section (*9*) shall be personally liable to the Assessing Officer or the Tax Recovery Officer, as the case may be, to the extent of his own liability to the assessee on the date of the notice, or to the extent of the liability of the assessee for any sum due under this Act, whichever is less, if it is discovered that the statement made by him was false in any respect.

(*11*) The Assessing Officer or the Tax Recovery Officer may amend or revoke any notice issued under sub-section (*4*) or extend the time for making any payment in pursuance of such notice.

(*12*) The Assessing Officer or the Tax Recovery Officer shall grant a receipt for any amount paid in compliance with a notice issued under sub-section (*4*), and the person so paying shall be fully discharged from his liability to the assessee to the extent of the amount so paid.

(*13*) Any person discharging any liability to the assessee after receipt of a notice under sub-section (*4*) shall be personally liable to the Assessing Officer or the Tax Recovery Officer to the extent of his own liability to the assessee so discharged or to the extent of the liability of the assessee for any sum due under this Act, whichever is less.

(*14*) The debtor to whom a notice under sub-section (*4*) is sent shall be deemed to be an assessee in default, if he fails to make such payment and further proceedings may be initiated against him for the realisation of the amount in the manner provided in this section and the Second Schedule to the Income-tax Act.

(*15*) The Assessing Officer or the Tax Recovery Officer may apply to the court, in whose custody there is money belonging to the assessee, for payment to him of the entire amount of such money or if it is more than the tax arrear, an amount sufficient to meet the tax arrear.

(*16*) The Assessing Officer or the Tax Recovery Officer shall effect the recovery of any tax arrear in the same manner as attachment, distraint and sale of any movable property under the Second Schedule to the Income-tax Act, if he is so authorised by the Principal Chief Commissioner or the Chief Commissioner, or the Principal Commissioner or the Commissioner, by general or special order.

(*17*) In this section,—

(*a*) "debtor" in relation to an assessee, means,—

(*i*) any person from whom any money is due, or may become due, to the assessee; or

(*ii*) any person who holds, or may subsequently hold, any money for, or on account of, the assessee; or

(*iii*) any person who holds, or may subsequently hold, any money for, or on account of, the assessee jointly with any other person;

(*b*) shares of the joint holders in the account shall be presumed, until the contrary is proved, to be equal.

33. *Tax Recovery Officer by whom recovery of tax dues is to be effected.* (*1*) The Tax Recovery Officer competent to take action under section 31 shall be the Tax Recovery Officer —

(*a*) within whose jurisdiction —

(*i*) the assessee carries on his business;

(*ii*) the principal place of business of the assessee is situate;

(*iii*) the assessee resides; or

(*iv*) any movable or immovable property of the assessee is situate; or

(*b*) who has been assigned jurisdiction under section 6.

(*2*) The Tax Recovery Officer, referred to in sub-section (*1*), may send a certificate, in such manner as may be prescribed, specifying the tax arrear to be recovered, to another Tax Recovery Officer within whose jurisdiction the assessee resides or has property, if the first-mentioned Tax Recovery Officer—

(*a*) is not able to recover the entire amount by sale of the property, movable or immovable, within his jurisdiction; or

(*b*) is of the opinion that, for the purpose of expediting, or securing, the recovery of the whole, or any part, of the amount under this Chapter, it is necessary to send such certificate.

(*3*) The second-mentioned Tax Recovery Officer shall, on receipt of the certificate, assume jurisdiction for recovery of the amount of tax arrear specified therein and proceed to recover the amount in accordance with the provisions of this Chapter.

34. *Recovery of tax dues in case of a company in liquidation.*

(*1*) The liquidator shall inform the Assessing Officer, who has jurisdiction to assess the undisclosed foreign income and asset of the company, of his appointment within a period of thirty days of his becoming the liquidator.

(*2*) The Assessing Officer shall, within a period of three months from the date on which he receives the information, intimate to the liquidator the amount which, in his opinion, would be sufficient to provide for any tax arrears or any amount which is likely to become payable thereafter, by the company under this Act.

(*3*) The liquidator—

(*a*) shall not part with any of the assets of the company, or the properties, in his custody until he has been intimated by the Assessing Officer under sub-section (*2*); and

(*b*) on being so intimated, shall set aside an amount equal to the amount intimated.

(*4*) Upon receipt of the intimation from the Assessing Officer under sub-section (*2*), the amount so intimated shall, notwithstanding anything in any other law for the time being in force, be the first charge on the assets of the company remaining after payment of the following dues, namely:—

(*a*) workmen's dues; and

(*b*) debts due to secured creditors to the extent such debts under clause (*iii*) of the proviso to sub-section (*1*) of section 325 of the Companies Act, 2013 are *pari passu* with such dues.

(*5*) The liquidator shall be personally liable for the payment of the amount payable by the company, if he—

(*a*) fails to inform in accordance with sub-section (*1*); or

(*b*) fails to set aside the amount as required by sub-section (*3*).

(*6*) The obligations and liabilities attached to the liquidator under this section shall attach to all the liquidators jointly and severally in a case where there is more than one liquidator.

(*7*) The provisions of this section shall prevail over anything to the contrary contained in any other law for the time being in force.

(*8*) In this section,—

(*a*) "liquidator" in relation to a company which is being wound up, whether under the orders of a court or otherwise, shall include a receiver of the assets of the company;

(*b*) "workmen's dues" shall have the meaning assigned to it in section 325 of the Companies Act, 2013.

35. *Liability of manager of a company.* (*1*) Every person being a manager at any time during the financial year shall be jointly and severally liable for the payment of any amount due under this Act in respect of the company for the financial year, if the amount cannot be recovered from the company.

(*2*) The provisions of sub-section (*1*) shall not apply, if the manager proves that non-recovery cannot be attributed to any neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

(*3*) The provisions of this section shall prevail over anything to the contrary contained in the Companies Act, 2013.

(*4*) In this section, "manager" shall include a managing director and both shall have the meaning respectively assigned to them in clause (*53*) and clause (*54*) of section 2 of the Companies Act, 2013.

36. *Joint and several liability of participants.* (*1*) Every person, being a participant in an unincorporated body at any time during the financial year, or the representative assessee of the deceased participant, shall be jointly and severally liable, along with the unincorporated body, for payment of any amount payable by the unincorporated body under this Act and all the provisions of this Act shall apply accordingly.

(*2*) In case of a limited liability partnership, the provisions of sub-section (*1*) shall not apply, if the partner proves that non-recovery cannot be attributed to any neglect, misfeasance or breach of duty on his part in relation to the affairs of the partnership.

(*3*) The provisions of this section shall prevail over anything to the contrary contained in the Limited Liability Partnership Act, 2008.

37. *Recovery through State Government.* If the recovery of tax in any area has been entrusted to a State Government under clause (*1*) of article 258 of the Constitution, the State Government may direct, with respect to that area or any part thereof, that tax shall be recovered therein with, and as an addition to, any municipal tax or local rate, by the same person and in the manner as the municipal tax or local rate is recovered.

38. *Recovery of tax dues in pursuance of agreements with foreign countries or specified territory.* (*1*) The Tax Recovery Officer may, in a case where an assessee has property in a country or a specified territory outside India, forward a certificate to the Board for recovery of

the tax arrears from the assessee, where the Central Government or any specified association in India has entered into an agreement with that country or territory under section 90 or section 90A of the Income-tax Act or under sub-sections (*1*), (*2*) or sub-section (*4*) of section 73 of this Act, as the case may be, for the purposes of recovery of tax.

(*2*) On receipt of the certificate under sub-section (*3*) from the Tax Recovery Officer, the Board may take such action thereon as it may deem appropriate having regard to the terms of the agreement with such country or a specified territory.

39. *Recovery by suit or under other law not affected.* (*1*) The several modes of recovery specified in this Chapter shall not affect in any way—

(*a*) any other law for the time being in force relating to the recovery of debts due to the Government; or

(*b*) the right of the Government to institute a suit for the recovery of the tax arrears from the assessee.

(*2*) It shall be lawful for the Assessing Officer, or the Government, to have recourse to any such law or suit, notwithstanding that the tax arrears are being recovered from the assessee by any mode specified in this Chapter.

40. *Interest for default in furnishing return and payment or deferment of advance tax.* (*1*) Where the assessee has any income from a source outside India which has not been disclosed in the return of income furnished under sub-section (*1*) of section 139 of the Income-tax Act or the return of income has not been furnished under the said sub-section, interest shall be chargeable in accordance with the provisions of section 234A of the Income-tax Act.

(*2*) Where the assessee has any undisclosed income from a source outside India and the advance tax on such income has not been paid in accordance with Part C of Chapter XVII of the Income-tax Act, interest shall be chargeable in accordance with the provisions of sections 234B and 234C of the Income-tax Act.

CHAPTER IV

Penalties

41. *Penalty in relation to undisclosed foreign income and asset.* The Assessing Officer may direct that in a case where tax has been computed under section 10 in respect of undisclosed foreign income

and asset, the assessee shall pay by way of penalty, in addition to tax, if any, payable by him, a sum equal to three times the tax computed under that section.

42. *Penalty for failure to furnish return in relation to foreign income and asset.* If a person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, who is required to furnish a return of his income for any previous year, as required under sub-section (*1*) of section 139 of the Income-tax Act or by the provisos to that sub-section, and who at any time during such previous year,—

(*i*) held any asset (including financial interest in any entity) located outside India as a beneficial owner or otherwise; or

(*ii*) was a beneficiary of any asset (including financial interest in any entity) located outside India; or

(*iii*) had any income from a source located outside India,

and fails to furnish such return before the end of the relevant assessment year, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten lakh rupees:

Provided that this section shall not apply in respect of an asset, being one or more bank accounts having an aggregate balance which does not exceed a value equivalent to five hundred thousand rupees at any time during the previous year.

Explanation.– For determining the value equivalent in rupees of the balance in an account maintained in foreign currency, the rate of exchange for calculation of the value in rupees shall be the telegraphic transfer buying rate of such currency as on the date for which the value is to be determined as adopted by the State Bank of India constituted under the State Bank of India Act, 1955.

43. *Penalty for failure to furnish in return of income, an information or furnish inaccurate particulars about an asset (including financial interest in any entity) located outside India.* If any person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, who has furnished the return of income for any previous year under sub-section (*1*) or sub-section (*4*) or sub-section (*5*) of section 139 of the said Act, fails to furnish any information or furnishes inaccurate particulars in such return relating to any asset (including financial interest in any entity) located outside India, held by him as a beneficial owner or otherwise, or in

respect of which he was a beneficiary, or relating to any income from a source located outside India, at any time during such previous year, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten lakh rupees:

Provided that this section shall not apply in respect of an asset, being one or more bank accounts having an aggregate balance which does not exceed a value equivalent to five hundred thousand rupees at any time during the previous year.

Explanation.—The value equivalent in rupees shall be determined in the manner provided in the *Explanation* to section 42.

44. *Penalty for default in payment of tax arrear.* (*1*) Every person who is an assessee in default, or an assessee deemed to be in default, as the case may be, in making payment of tax, and in case of continuing default by such assessee, he shall be liable to a penalty of an amount, equal to the amount of tax arrear.

(*2*) An assessee shall not cease to be liable to any penalty under sub-section (*1*) merely by reason of the fact that before the levy of such penalty he has paid the tax.

45. *Penalty for other defaults.* (*1*) A person shall be liable to a penalty if he has, without reasonable cause, failed to—

(*a*) answer any question put to him by a tax authority in the exercise of its powers under this Act;

(*b*) sign any statement made by him in the course of any proceedings under this Act which a tax authority may legally require him to sign;

(*c*) attend or produce books of account or documents at the place or time, if he is required to attend or to give evidence or produce books of account or other documents, at certain place and time in response to summons issued under section 8.

(*2*) The penalty referred to in sub-section (*1*) shall be a sum which shall not be less than fifty thousand rupees but which may extend to two lakh rupees.

46. *Procedure.* (*1*) The tax authority shall, for the purposes of imposing any penalty under this Chapter, issue a notice to an assessee requiring him to show cause why the penalty should not be imposed on him.

(*2*) The notice referred to in sub-section (*1*) shall be issued—

(*a*) during the pendency of any proceedings under this Act for the relevant previous year, in respect of penalty referred to in section 41;

(*b*) within a period of three years from the end of the financial year in which the default is committed, in respect of penalties referred to in section 45.

(*3*) No order imposing a penalty under this Chapter shall be made unless the assessee has been given an opportunity of being heard.

(*4*) An order imposing a penalty under this Chapter shall be made with the approval of the Joint Commissioner, if—

(*a*) the penalty exceeds one lakh rupees and the tax authority levying the penalty is in the rank of Income-tax Officer; or

(*b*) the penalty exceeds five lakh rupees and the tax authority levying the penalty is in the rank of Assistant Commissioner or Deputy Commissioner.

(*5*) Every order of penalty issued under this Chapter shall be accompanied by a notice of demand in respect of the amount of penalty imposed and such notice of demand shall be deemed to be a notice under section 13.

47. *Bar of limitation for imposing penalty.* (*1*) No order imposing a penalty under this Chapter shall be passed after the expiry of a period of one year from the end of the financial year in which the notice for imposition of penalty is issued under section 46.

(*2*) An order imposing, or dropping the proceedings for imposition of, penalty under this Chapter may be revised, or revived, as the case may be, on the basis of assessment of the undisclosed foreign income and asset as revised after giving effect to the order of the Commissioner (Appeals), the Appellate Tribunal, the High Court or the Supreme Court or order of revision under section 23 or section 24.

(*3*) An order revising or reviving the penalty under sub-section (*2*) shall not be passed after the expiry of a period of six months from the end of the month in which order of the Commissioner (Appeals), the Appellate Tribunal, the High Court or the Supreme Court is received by the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner or the order of revision under section 23 or section 24 is passed.

(*4*) In computing the period of limitation for the purposes of this section, the following time or period shall not be included—

(*a*) the time taken in giving an opportunity to the assessee to be reheard under section 7; and

(*b*) any period during which a proceeding under this Chapter for the levy of penalty is stayed by an order, or injunction, of any court.

CHAPTER V

Offences and Prosecutions

48. *Chapter not in derogation of any other law or any other provision of this Act.* (*1*) The provisions of this Chapter shall be in addition to, and not in derogation of, the provisions of any other law providing for prosecution for offences thereunder.

(*2*) The provisions of this Chapter shall be independent of any order under this Act that may be made, or has not been made, on any person and it shall be no defence that the order has not been made on account of time limitation or for any other reason.

49. *Punishment for failure to furnish return in relation to foreign income and asset.* If a person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, who at any time during the previous year, held any asset (including financial interest in any entity) located outside India as a beneficial owner or otherwise, or was a beneficiary of such asset or had income from a source outside India and wilfully fails to furnish in due time the return of income which he is required to furnish under sub-section (*1*) of section 139 of that Act, he shall be punishable with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine:

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of income under sub-section (*1*) of section 139 of the Income tax Act if the return is furnished by him before the expiry of the assessment year.

50. *Punishment for failure to furnish in return of income, any information about an asset (including financial interest in any entity) located outside India.* If any person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, who has furnished the return of income for any previous year under sub-section (*1*) or sub-section (*4*) or sub-section (*5*) of section 139 of that Act, wilfully fails to furnish in such return any information relating to an asset (including financial interest in any entity)

located outside India, held by him, as a beneficial owner or otherwise or in which he was a beneficiary, at any time during such previous year, or disclose any income from a source outside India, he shall be punishable with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine.

51. *Punishment for wilful attempt to evade tax.* (*1*) If a person, being a resident other than not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the Income-tax Act, wilfully attempts in any manner whatsoever to evade any tax, penalty or interest chargeable or imposable under this Act, he shall be punishable with rigorous imprisonment for a term which shall not be less than three years but which may extend to ten years and with fine.

(*2*) If a person wilfully attempts in any manner whatsoever to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and shall, in the discretion of the court, also be liable to fine.

(*3*) For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(*i*) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(*ii*) makes or causes to be made any false entry or statement in such books of account or other documents; or

(*iii*) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(*iv*) causes any other circumstance to exist which will have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

52. *Punishment for false statement in verification.* If a person, makes a statement in any verification under this Act or under any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with rigorous imprisonment for a term

which shall not be less than six months but which may extend to seven years and with fine.

53. *Punishment for abetment.* If a person abets or induces in any manner another person to make and deliver an account or a statement or declaration relating to tax payable under this Act which is false and which he either knows to be false or does not believe to be true or to commit an offence under sub-section (*1*) of section 51, he shall be punishable with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine.

54. *Presumption as to culpable mental state.* (*1*) In any prosecution for any offence under this Act which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation.—In this sub-section, "culpable mental state" includes intention, motive or knowledge of a fact or belief in, or reason to believe, a fact.

(*2*) For the purposes of this section, a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

55. *Prosecution to be at instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.* (*1*) A person shall not be proceeded against for an offence under section 49 to section 53 (both inclusive) except with the sanction of the Principal Commissioner or Commissioner or the Commissioner (Appeals), as the case may be.

(*2*) The Principal Chief Commissioner or the Chief Commissioner may issue such instructions, or directions, to the tax authorities referred to in sub-section (*1*) as he may think fit for the institution of proceedings under this section.

(*3*) The power of the Board to issue orders, instructions or directions under this Act shall include the power to issue orders, instructions or directions (including instructions or directions to obtain its previous approval) to other tax authorities for the proper initiation of proceedings of the offences (including an authorisation to file and pursue complaints by one or more Inspectors of tax) under this section.

56. *Offences by companies.* (*1*) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(*2*) Nothing in sub-section (*1*) shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*3*) Notwithstanding anything in sub-section (*1*), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(*4*) Where an offence under this Act has been committed by a person, being a company, and the punishment for such offence is imprisonment and fine, then, without prejudice to sub-section (*1*) or sub-section (*3*), such company shall be punished with fine and every person, referred to in sub-section (*1*), or the director, manager, secretary or other officer of the company referred to in sub-section (*3*), shall be liable to be proceeded against and punished in accordance with the provisions of this Act.

(*5*) In this section—

(*a*) "company" means a body corporate, and includes —

(*i*) an unincorporated body;

(*ii*) a Hindu undivided family;

(*b*) "director", in relation to —

(*i*) an unincorporated body, means a participant in the body;

(*ii*) a Hindu undivided family, means an adult member of the family; and

(*iii*) a company, means a whole-time director, or where there is no such director, any other director or manager or officer, who is in charge of the affairs of the company.

57. *Proof of entries in records or documents.* (*1*) The entries in the

records, or other documents, in the custody of a tax authority shall be admitted in evidence in any proceeding for the prosecution of any person for an offence under this Chapter.

(*2*) The entries referred to in sub-section (*1*) may be proved by the production of—

(*a*) the records or other documents (containing such entries) in the custody of the tax authority; or

(*b*) a copy of the entries certified by that authority under its signature, as true copy of the original entries contained in the records or other documents in its custody.

58. *Punishment for second and subsequent offences.* If any person convicted of an offence under section 49 to section 53 (both inclusive) is again convicted of an offence under any of the aforesaid provisions, he shall be punishable for the second and every subsequent offence with rigorous imprisonment for a term which shall not be less than three years, but which may extend to ten years and with fine which shall not be less than five lakh rupees, but which may extend to one crore rupees.

CHAPTER VI

TAX COMPLIANCE FOR UNDISCLOSED FOREIGN INCOME AND ASSETS

59. *Declaration of undisclosed foreign asset.* Subject to the provisions of this Chapter, any person may make, on or after the date of commencement of this Act but on or before a date to be notified by the Central Government in the Official Gazette, a declaration in respect of any undisclosed asset located outside India and acquired from income chargeable to tax under the Income-tax Act for any assessment year prior to the assessment year beginning on 1st day of April, 2016—

(*a*) for which he has failed to furnish a return under section 139 of the Income-tax Act;

(*b*) which he has failed to disclose in a return of income furnished by him under the Income-tax Act before the date of commencement of this Act;

(*c*) which has escaped assessment by reason of the omission or failure on the part of such person to make a return under the Income-tax Act or to disclose fully and truly all material facts necessary for the assessment or otherwise.

60. *Charge of tax.* Notwithstanding anything contained in the Income-tax Act or in any Finance Act, the undisclosed asset located outside

India and declared under section 59 within the time specified therein shall be chargeable to tax at the rate of thirty per cent of value of such undisclosed asset on the date of commencement of this Act.

61. *Penalty.* Notwithstanding anything contained in the Income-tax Act or in any Finance Act, the person making a declaration of undisclosed asset located outside India shall, in addition to tax charged under section 60, be liable to penalty at the rate of one hundred per cent of such tax.

62. *Manner of declaration.* (*1*) A declaration under section 59 shall be made to the Principal Commissioner or the Commissioner and shall be in such form and shall be verified in such manner as may be prescribed.

(*2*) The declaration shall be signed,—

(*i*) where the declarant is an individual, by the individual himself; where such individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(*ii*) where the declarant is a Hindu undivided family, by the *karta*, and where the *karta* is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(*iii*) where the declarant is a company, by the managing director thereof, or where for any unavoidable reason such managing director is not able to sign the declaration or where there is no managing director, by any director thereof;

(*iv*) where the declarant is a firm, by the managing partner thereof, or where for any unavoidable reason such managing partner is not able to sign the declaration, or where there is no managing partner as such, by any partner thereof, not being a minor;

(*v*) where the declarant is any other association, by any member of the association or the principal officer thereof; and

(*vi*) where the declarant is any other person, by that person or by some other person competent to act on his behalf.

(*3*) Any person, who has made a declaration under sub-section (*1*) in respect of his asset or as a representative assessee in respect of

the asset of any other person, shall not be entitled to make any other declaration, under that sub-section in respect of his asset or the asset of such other person, and any such other declaration, if made, shall be deemed to be void.

63. *Time for payment of tax.* (*1*) The tax payable under section 60 and penalty payable under section 61 in respect of the undisclosed asset located outside India, shall be paid on or before a date to be notified by the Central Government in the Official Gazette.

(*2*) The declarant shall file the proof of payment of tax and penalty on or before the date notified under sub-section (*1*), with the Principal Commissioner or the Commissioner before whom the declaration under section 59 was made.

(*3*) If the declarant fails to pay the tax in respect of the declaration made under section 59 on or before the date notified under sub-section (*1*), the declaration filed by him shall be deemed never to have been made under this Chapter.

64. *Undisclosed foreign asset declared not to be included in total income.* The amount of undisclosed investment in an asset located outside India declared in accordance with section 59 shall not be included in the total income of the declarant for any assessment year under the Income-tax Act, if the declarant makes the payment of tax referred to in section 60 and the penalty referred to in section 61 by the date notified under sub-section (*1*) of section 63.

65. *Undisclosed foreign asset declared not to affect finality of completed assessments.* The declarant shall not be entitled, in respect of undisclosed asset located outside India declared or any amount of tax paid thereon, to reopen any assessment or reassessment made under the Income-tax Act or the Wealth-tax Act, 1957 or claim any set off or relief in any appeal, reference or other proceeding in relation to any such assessment or reassessment.

66. *Tax in respect of voluntarily disclosed asset not refundable.* Any amount of tax paid under section 60 or penalty paid under section 61 in pursuance of a declaration made under section 59 shall not be refundable.

67. *Declaration not admissible in evidence against declarant.* Notwithstanding anything contained in any other law for the time being in force, nothing contained in any declaration made under section 59 shall be admissible in evidence against the declarant for the purpose of any proceeding relating to imposition of penalty, other than the penalty

leviable under section 61, or for the purposes of prosecution under the Income-tax Act or the Wealth-tax Act, 1957 or the Foreign Exchange Management Act, 1999 or the Companies Act, 2013 or the Customs Act, 1962.

68. *Declaration by misrepresentation of facts to be void.* Notwithstanding anything contained in this Chapter, where a declaration has been made by misrepresentation or suppression of facts, such declaration shall be void and shall be deemed never to have been made under this Chapter.

69. *Exemption from wealth-tax in respect of assets specified in declaration.* (*1*) Where the undisclosed asset located outside India is represented by cash (including bank deposits), bullion or any other assets specified in the declaration made under section 59—

(*a*) in respect of which the declarant has failed to furnish a return under section 14 of the Wealth-tax Act, 1957 for the assessment year commencing on or before the 1st day of April, 2015; or

(*b*) which have not been shown in the return of net wealth furnished by him for the said assessment year or years; or

(*c*) which have been understated in value in the return of net wealth furnished by him for the said assessment year or years,

then, notwithstanding anything contained in the Wealth-tax Act, 1957 or any rules made thereunder,—

(*I*) wealth-tax shall not be payable by the declarant in respect of the assets referred to in clause (*a*) or clause (*b*) and such assets shall not be included in his net wealth for the said assessment year or years;

(*II*) the amount by which the value of the assets referred to in clause (*c*) has been understated in the return of net wealth for the said assessment year or years, to the extent such amount does not exceed the voluntarily disclosed income utilised for acquiring such assets, shall not be taken into account in computing the net wealth of the declarant for the said assessment year or years.

Explanation.—Where a declaration under section 59 is made by a firm, the assets referred to in clause (*I*) or, as the case may be, the amount referred to in clause (*II*) shall not be taken into account in computing the net wealth of any partner of the firm or, as the case may be, in determining the value of the interest of any partner in the firm.

(*2*) The provisions of sub-section (*1*) shall not apply unless the

conditions specified in sub-sections (*1*) and (*2*) of section 63 are fulfilled by the declarant.

70. *Applicability of certain provisions of Income-tax Act and of Chapter V of Wealth-tax Act.* The provisions of Chapter XV of the Income-tax Act relating to liability in special cases and of section 189 of that Act or of Chapter V of the Wealth-tax Act, 1957 relating to liability to assessment in special cases shall, so far as may be, apply in relation to proceedings under this Chapter as they apply in relation to proceedings under the Income-tax Act or, as the case may be, the Wealth-tax Act.

71. *Chapter not to apply to certain persons.* The provisions of this Chapter shall not apply—

(*a*) to any person in respect of whom an order of detention has been made under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974:

Provided that—

(*i*) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or

(*ii*) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (*3*) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (*2*) of section 9, of the said Act; or

(*iii*) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (*3*) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (*6*) of section 12A, of the said Act; or

(*iv*) such order of detention has not been set aside by a court of competent jurisdiction;

(*b*) in relation to prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the

Unlawful Activities (Prevention) Act, 1967, the Prevention of Corruption Act, 1988;

(*c*) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992.

(*d*) in relation to any undisclosed asset located outside India which has been acquired from income chargeable to tax under the Income-tax Act for any previous year relevant to an assessment year prior to the assessment year beginning on the 1st day of April, 2016—

(*i*) where a notice under section 142 or sub-section (*2*) of section 143 or section 148 or section 153A or section 153C of the Income-tax Act has been issued in respect of such assessment year and the proceeding is pending before the Assessing Officer; or

(*ii*) where a search has been conducted under section 132 or requisition has been made under section 132A or a survey has been carried out under section 133A of the Income-tax Act in a previous year and a notice under sub-section (*2*) of section 143 for the assessment year relevant to such previous year or a notice under section 153A or under section 153C of the said Act for an assessment year relevant to any previous year prior to such previous year has not been issued and the time for issuance of such notice has not expired; or

(*iii*) where any information has been received by the competent authority under an agreement entered into by the Central Government under section 90 or section 90A of the Income-tax Act in respect of such undisclosed asset.

Explanation.—For the purpose of this sub-clause asset shall include a bank account whether having any balance or not.

72. *Removal of doubts.* For the removal of doubts, it is hereby declared that—

(*a*) save as otherwise expressly provided in the *Explanation* to sub-section (*1*) of section 69, nothing contained in this Chapter shall be construed as conferring any benefit, concession or immunity on any person other than the person making the declaration under this Chapter;

(*b*) where any declaration has been made under section 59 but no tax and penalty has been paid within the time specified under section 60 and section 61, the value of such asset

shall be chargeable to tax under this Act in the previous year in which such declaration is made;

(*c*) where any asset has been acquired or made prior to commencement of this Act, and no declaration in respect of such asset is made under this Chapter, such asset shall be deemed to have been acquired or made in the year in which a notice under section 10 is issued by the Assessing Officer and the provisions of this Act shall apply accordingly.

CHAPTER VII

GENERAL PROVISIONS

73. *Agreement with foreign countries or specified territories.* (*1*) The Central Government may enter into an agreement with the Government of any other country—

(*a*) for exchange of information for the prevention of evasion or avoidance of tax on undisclosed foreign income chargeable under this Act or under the corresponding law in force in that country, or investigation of cases of such evasion or avoidance;

(*b*) for recovery of tax under this Act and under the corresponding law in force in that country.

(*2*) The Central Government may enter into an agreement with the Government of any specified territory outside India for the purposes specified in sub-section (*1*).

(*3*) The Central Government may, by notification, make such provisions as may be necessary for implementing the agreements referred to in sub-sections (*1*) and (*2*).

(*4*) Any specified association in India may enter into an agreement with any specified association in the specified territory outside India for the purposes of sub-section (*1*) and the Central Government may by notification make such provisions as may be necessary for adopting and implementing such agreement.

(*5*) Any term used but not defined in this Act or in the agreement referred to in sub-sections (*1*), (*2*) or sub-section (*4*) shall, unless the context otherwise requires, and is not inconsistent with the provisions of this Act or the agreement, have the meaning assigned to it in the notification issued by the Central Government and such meaning shall be deemed to have effect from the date on which the said agreement came into force.

74. *Service of notice generally.* (*1*) The service of any notice, summons, requisition, order or any other communication under this Act (herein referred to in this section as "communication") may be made by delivering or transmitting a copy thereof, to the person named therein,—

(*a*) by post or by such courier service as may be approved by the Board;

(*b*) in such manner as provided under the Code of Civil Procedure, 1908 for the purposes of service of summons;

(*c*) in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000; or

(*d*) by any other means of transmission of documents, including fax message or electronic mail message, as may be prescribed.

(*2*) The Board may make rules providing for the addresses including the address for electronic mail or electronic mail message to which the communication referred to in sub-section (*1*) may be delivered or transmitted to the person named therein.

(*3*) In this section, the expressions "electronic mail" and "electronic mail message" shall have the same meanings as assigned to them in the *Explanation* to section 66A of the Information Technology Act, 2000.

75. *Authentication of notices and other documents.* (*1*) A notice or any other document required to be issued, served or given for the purposes of this Act by any tax authority shall be authenticated by that authority.

(*2*) Every notice or other document to be issued, served or given for the purposes of this Act by any tax authority shall be deemed to be authenticated, if the name and office of a designated tax authority is printed, stamped or otherwise written thereon.

(*3*) In this section, a designated tax authority shall mean any tax authority authorised by the Board to issue, serve or give such notice or other document after authentication in the manner as provided in sub-section (*2*).

76. *Notice deemed to be valid in certain circumstances.* (*1*) A notice which is required to be served upon a person for the purposes of assessment under this Act shall be deemed to have been duly served upon him in accordance with the provisions of this Act, if the person has appeared in any proceeding or co-operated in any inquiry relating to an assessment.

(*2*) The person, referred to in sub-section (*1*), shall be precluded

from taking any objection in any proceeding or inquiry under this Act that the notice was—

(*a*) not served upon him;

(*b*) not served upon him in time; or

(*c*) served upon him in an improper manner.

(*3*) The provisions of this section shall not apply, if the person has raised the objection before the completion of the assessment.

77. *Appearance by approved valuer in certain matters.* (*1*) Any assessee who is entitled or required to attend before any tax authority or the Appellate Tribunal, in connection with any matter relating to the valuation of any asset, may attend through a valuer approved by the Principal Commissioner or the Commissioner in accordance with such rules as may be prescribed.

(*2*) The provisions of sub-section (*1*) shall not apply in a case where the assessee is required to attend personally for examination on oath or affirmation under section 8.

78. *Appearance by authorised representative.* (*1*) Any assessee who is entitled or required to attend before any tax authority or the Appellate Tribunal, in connection with any proceeding under this Act, may attend through an authorised representative.

(*2*) The provisions of sub-section (*1*) shall not apply in a case where the assessee is required to attend personally for examination on oath or affirmation under section 8.

(*3*) In this section, "authorised representative" means a person authorised by the assessee in writing to appear on his behalf, being—

(*a*) a person related to the assessee in any manner, or a person regularly employed by the assessee;

(*b*) any officer of a scheduled bank with which the assessee maintains a current account or has other regular dealings;

(*c*) any legal practitioner who is entitled to practice in any civil court in India;

(*d*) an accountant;

(*e*) any person who has passed any accountancy examination recognised in this behalf by the Board; or

(*f*) any person who has acquired such educational qualifications as may be prescribed.

(*4*) The following persons shall not be qualified to represent an assessee under sub-section (*1*), namely:—

(*a*) a person who has been dismissed or removed from Government service;

(*b*) a legal practitioner, or an accountant, who is found guilty of misconduct in his professional capacity by any authority entitled to institute disciplinary proceedings against him;

(*c*) a person, not being a legal practitioner or an accountant, who is found guilty of misconduct in any tax proceedings by such authority as may be prescribed.

(*5*) The Principal Chief Commissioner or the Chief Commissioner may, by an order in writing, specify the period upto which the disqualification under sub-section (*4*) shall continue, having regard to the nature of misconduct and such disqualification shall not exceed—

(*i*) in case of clauses (*a*) and (*c*) of sub-section (*4*), a period of ten years;

(*ii*) in case of clause (*b*) of sub-section (*4*), the period for which the legal practitioner or an accountant is not entitled to practice.

(*6*) A person shall not be allowed to appear as an authorised representative, if he has committed any fraud or misrepresented the facts which resulted in loss to the revenue and that person has been declared as such by an order of the Principal Chief Commissioner or the Chief Commissioner.

Explanation.—In this section, "accountant" means a chartered accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Chartered Accountants Act, 1949 who holds a valid certificate of practice under sub-section (*1*) of section 6 of that Act.

79. *Rounding off of income, value of asset and tax*. (*1*) The amount of undisclosed foreign income and asset computed in accordance with this Act shall be rounded off to the nearest multiple of one hundred rupees.

(*2*) Any amount payable or receivable by the assessee under this Act shall be rounded off to the nearest multiple of ten rupees.

(*3*) The method of rounding off under sub-section (*1*) or sub-section (*2*), shall be such as may be prescribed.

80. *Congnizance of offences.* No court inferior to that of a metropolitan magistrate or a magistrate of the First Class shall try any offence under this Act.

81. *Assessment not to be invalid on certain grounds.* No assessment,

notice, summons or other proceedings, made or issued or taken or purported to have been made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such assessment, notice, summons or other proceeding if such assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purpose of this Act.

82. *Bar of suits in civil courts.* (*1*) No suit shall be brought in any civil court to set aside or modify any proceeding taken or order made under this Act.

(*2*) No prosecution, suit or other proceeding shall lie against the Government or any officer of the Government, for anything in good faith done or intended to be done, under this Act.

83. *Income-tax papers to be available for purposes of this Act.* Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of the said Act may be used for the purposes of this Act.

84. *Application of provisions of Income-tax Act.* The provisions of clauses (*c*) and (*d*) of sub-section (*1*) of section 90, clauses (*c*) and (*d*) of sub-section (*1*) of section 90A, sections 119, 133, 134, 135, 138, Chapter XV and sections 237, 240, 245, 280, 280A, 280B, 280D, 281, 281B and 284 of the Income-Tax Act shall apply with necessary modifications as if the said provisions refer to undisclosed foreign income and asset instead of to income-tax.

85. *Power to make rules.* (*1*) The Board may, subject to the approval of the Central Government, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters namely,—

(*a*) the manner of determination of the value of an undisclosed foreign asset referred to in sub-section (*2*) of section 3;

(*b*) the tax authority to be prescribed for any of the purposes of this Act;

(*c*) the form and manner of service of a notice of demand under section 13;

(*d*) the form in which any appeal, revision or cross-objection

may be filed under this Act, the manner in which they may be verified and the fee payable in respect thereof;

(*e*) the form in which the Tax Recovery Officer may draw up the statement of tax arrears under sub-section (*1*) of section 31;

(*f*) the manner in which the sum is to be paid to the credit of Central Government under sub-section (*2*) or sub-section (*5*) of section 32;

(*g*) the manner in which the Tax Recovery Officer shall send a certificate referred to in sub-section (*2*) of section 33;

(*h*) the form in which a declaration referred to in sub-section (*1*) of section 62 is to be made and the manner in which it is to be verified;

(*i*) the means of transmission of documents under clause (*d*) of sub-section (*1*) of section 74;

(*j*) the procedure for approval of a valuer by the Principal Commissioner or the Commissioner under section 77;

(*k*) the educational qualifications required, to be an authorised representative under clause (*f*) of sub-section (*3*) of section 78;

(*l*) the tax authority under clause (*c*) of sub-section (*4*) of section 78;

(*m*) the method of rounding off of the amount referred to in sub-section (*1*) or sub-section (*2*) of section 79;

(*n*) any other matter which by this Act is to be, or may be, prescribed.

(*3*) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date of commencement of this Act and no retrospective effect shall be given to any rule so as to prejudicially affect the interest of assessees.

(*4*) The Central Government shall cause every rule made under this Act to be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

86. *Power to remove difficulties.* (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Act come into force.

(*2*) Every order made under this section shall be laid before each House of Parliament.

87. *Amendment of section 2 of Act 54 of 1963.* In section 2 of the Central Boards of Revenue Act, 1963, in sub-clause (*1*) of clause (*c*),—

(*a*) in item (*vii*), the word "and" occurring at the end shall be omitted; and

(*b*) after item (*ix*) as so amended, the following item shall be inserted, namely:—

"(*x*) the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015; and"

88. *Amendment of Act of 15 of 2003.* In the Prevention of Money-laundering Act, 2002, in the Schedule, in Part C, after entry (3), relating to the offences against property under Chapter XVII of the Indian Penal Code, the following entry shall be inserted, namely:—

"(*4*) The offence of wilful attempt to evade any tax, penalty or interest referred to in section 51 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.".

THE CONSTITUTION (ONE HUNDREDTH AMENDMENT) ACT, 2015

An Act further to amend the Constitution of India to give effect to the acquiring of territories by India and transfer of certain territories to Bangladesh in pursuance of the agreement and its protocol entered into between the Governments of India and Bangladesh.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

1. *Short title.* This Act may be called the Constitution (One Hundredth Amendment) Act, 2015.

2. *Definitions.* In this Act,—

(*a*) "acquired territory" means so much of the territories comprised

in the India-Bangladesh agreement and its protocol and referred to in the First Schedule as are demarcated for the purpose of being acquired by India from Bangladesh in pursuance of the agreement and its protocol referred to in clause (*c*);

(*b*) "appointed day" means such date as the Central Government may, by notification in the Official Gazette, appoint as the date for acquisition of territories from Bangladesh and transfer of the territories to Bangladesh in pursuance of the India-Bangladesh agreement and its protocol, after causing the territories to be so acquired and transferred as referred to in the First Schedule and Second Schedule and demarcated for the purpose;

(*c*) "India-Bangladesh agreement" means the agreement between the Government of the Republic of India and the Government of the People's Republic of Bangladesh concerning the Demarcation of the Land Boundary between India and Bangladesh and Related Matters dated the 16th day of May, 1974, Exchange of Letters dated the 26th day of December, 1974, the 30th day of December, 1974, the 7th day of October, 1982, the 26th day of March, 1992 and protocol to the said agreement dated the 6th day of September, 2011, entered into between the Governments of India and Bangladesh, the relevant extracts of which are set out in the Third Schedule;

(*d*) "transferred territory", means so much of the territories comprised in the India-Bangladesh agreement and its protocol and referred to in the Second Schedule as are demarcated for the purpose of being transferred by India to Bangladesh in pursuance of the agreements and its protocol referred to in clause (*c*).

3. *Amendment of First Schedule to Constitution.* As from the appointed day, in the First Schedule to the Constitution,—

(*a*) in the paragraph relating to the territories of the State of Assam, the words, brackets and figures "and the territories referred to in Part I of the Second Schedule to the Constitution (One Hundredth Amendment) Act, 2015, notwithstanding anything contained in clause (*a*) of section 3 of the Constitution (Ninth Amendment) Act, 1960, so far as it relates to the territories referred to in Part I of the Second Schedule to the Constitution (One Hundredth Amendment) Act, 2015", shall be added at the end;

(*b*) in the paragraph relating to the territories of the State of West Bengal, the words, brackets and figures "and also the

territories referred to in Part III of the First Schedule but excluding the territories referred to in Part III of the Second Schedule to the Constitution (One Hundredth Amendment) Act, 2015, notwithstanding anything contained in clause 0 (*c*) of section 3 of the Constitution (Ninth Amendment) Act, 1960, so far as it relates to the territories referred to in Part III of the First Schedule and the territories referred to in Part III of the Second Schedule to the Constitution (One Hundredth Amendment) Act, 2015", shall be added at the end;

(*c*) in the paragraph relating to the territories of the State of Meghalaya, the words, brackets and figures "and the territories referred to in Part I of the First Schedule but excluding the territories referred to in Part II of the Second Schedule to the Constitution (One Hundredth Amendment) Act, 2015", shall be added at the end;

(*d*) in the paragraph relating to the territories of the State of Tripura, the words, brackets and figures "and the territories referred to in Part II of the First Schedule to the Constitution (One Hundredth Amendment) Act, 2015, notwithstanding anything contained in clause (*d*) of section 3 of the Constitution (Ninth Amendment) Act, 1960, so far as it relates to the territories referred to in Part II of the First Schedule to the Constitution (One Hundredth Amendment) Act, 2015", shall be added at the end.

THE FIRST SCHEDULE

[*See* sections *2(a), 2(b)* and *3*]

PART I

The acquired territory in relation to Article 2 of the agreement dated the 16th day of May, 1974 and Article 3 (I) (b) (ii) (iii) (iv) (v) of the protocol dated the 6th day of September, 2011.

PART II

The acquired territory in relation to Article 2 of the agreement dated the 16th day of May, 1974 and Article 3 (I) (c) (i) of the protocol dated the 6th day of September, 2011.

PART III

The acquired territory in relation to Articles 1(12) and 2 of the agreement dated the 16th day of May, 1974 and Articles 2 (II), 3 (I) (a) (iii) (iv) (v) (vi) of the protocol dated the 6th day of September, 2011.

THE SECOND SCHEDULE

[*See* sections *2(b), 2(d)* and *3*]

PART I

The transferred territory in relation to Article 2 of the agreement dated 16th day of May, 1974 and Article 3 (I) (d) (i) (ii) of the protocol dated 6th day of September, 2011.

PART II

The transferred territory in relation to Article 2 of the agreement dated the 16th day of May, 1974 and Article 3 (I) (b) (i) of the protocol dated 6th day of September, 2011.

PART III

The transferred territory in relation to Articles 1(12) and 2 of the agreement dated the 16th day of May, 1974 and Articles 2 (II), 3 (I) (a) (i) (ii) (vi) of the protocol dated the 6th day of September, 2011.

THE THIRD SCHEDULE

[*See* section 2(*c*)]

I. EXTRACTS FROM THE AGREEMENT BETWEEN GOVERNMENT OF THE REPUBLIC OF INDIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH CONCERNING THE DEMARCATION OF THE LAND BOUNDARY BETWEEN INDIA AND BANGLADESH AND RELATED MATTERS DATED THE 16TH DAY OF MAY, 1974

Article 1 (12): ENCLAVES

The Indian enclaves in Bangladesh and the Bangladesh enclaves in India should be exchanged expeditiously, excepting the enclaves mentioned in paragraph 14 without claim to compensation for the additional area going to Bangladesh.

Article 2:

The Governments of India and Bangladesh agree that territories in adverse possession in areas already demarcated in respect of which boundary strip maps are already prepared, shall be exchanged within six months of the signing of the boundary strip maps by the plenipotentiaries. They may sign the relevant maps as early as possible as and in any case not later than the 31st December, 1974. Early measures may be taken to print maps in respect of other areas where demarcation has

already taken place. These should be printed by the 31st May, 1975 and signed by the plenipotentiaries thereafter in order that the exchange of adversely held possessions in these areas may take place by the 31st December, 1975. In sectors still to be demarcated, transfer of territorial jurisdiction may take place within six months of the signature by plenipotentiaries on the concerned boundary strip maps.

II. EXTRACTS FROM THE PROTOCOL TO THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH CONCERNING THE DEMARCATION OF THE LAND BOUNDARY BETWEEN INDIA AND BANGLADESH AND RELATED MATTERS, DATED THE 6TH DAY OF SEPTEMBER, 2011

Article 2:

(II) Article 1 Clause 12 of the 1974 Agreement shall be implemented as follows:—

Enclaves

111 Indian Enclaves in Bangladesh and 51 Bangladesh Enclaves in India as per the jointly verified cadastral enclave maps and signed at the level of DGLR&S, Bangladesh and DLR&S, West Bengal (India) in April, 1997, shall be exchanged without claim to compensation for the additional areas going to Bangladesh.

Article 3:

(I) Article 2 of the 1974 Agreement shall be implemented as follows:—

The Government of India and the Government of Bangladesh agree that the boundary shall be drawn as a fixed boundary for territories held in Adverse Possession as determined through joint survey and fully depicted in the respective adversely possessed land area Index Map (APL map) finalised by the Land Records and Survey Departments of both the countries between December, 2010 and August, 2011, which are fully described in clause (a) to (d) below.

The relevant strip maps shall be printed and signed by the Plenipotentiaries and transfer of territorial jurisdiction shall be completed simultaneously with the exchange of enclaves. The demarcation of the boundary, as depicted in the above-mentioned Index Maps, shall be as under:—

(a) West Bengal Sector

(i) Bousmari – Madhugari (Kushtia-Nadia) area

The boundary shall be drawn from the existing Boundary

Pillar Nos. 154/5-S to 157/1-S to follow the centre of old course of river Mathabanga, as depicted in consolidation map of 1962, as surveyed jointly and agreed in June, 2011.

(ii) Andharkota (Kushtia-Nadia) area

The boundary shall be drawn from existing Boundary Pillar No. 152/5-S to Boundary Pillar No. 153/1-S to follow the edge of existing River Mathabanga as jointly surveyed and agreed in June, 2011.

(iii) Pakuria (Kushtia-Nadia) area

The boundary shall be drawn from existing Boundary Pillar No. 151/1-S to Boundary Pillar No. 152/2-S to follow the edge of River Mathabanga as jointly surveyed and agreed in June, 2011.

(iv) Char Mahishkundi (Kushtia-Nadia) area

The boundary shall be drawn from existing Boundary Pillar No. 153/1-S to Boundary Pillar No. 153/9-S to follow the edge of River Mathabanga as jointly surveyed and agreed in June, 2011.

(v) Haripal/Khutadah/Battoli/Sapameri/LNpur (Patari) (Naogaon-Malda) area

The boundary shall be drawn as line joining from existing Boundary Pillar No. 242/S/13, to Boundary Pillar No. 243/7-S/5 and as jointly surveyed and agreed in June, 2011.

(vi) Berubari (Panchagarh-Jalpaiguri area)

The boundary in the area Berubari (Panchagarh-Jalpaiguri) adversely held by Bangladesh, and Berubari and Singhapara-Khudipara (Panchagarh-Jalpaiguri), adversely held by India shall be drawn as jointly demarcated during 1996-1998.

(*b*) Meghalaya Sector

(i) Lobachera-Nuncherra

The boundary from existing Boundary Pillar No. 1315/4-S to Boundary Pillar No. 1315/15-S in Lailong-Balichera, Boundary Pillar No. 1316/1-S to Boundary Pillar No. 1316/11-S in Lailong-Noonchera, Boundary Pillar No. 1317 to Boundary Pillar No. 1317/13-S in Lailong-Lahiling and Boundary Pillar No. 1318/1-S to Boundary Pillar No. 1318/2-S in Lailong-Lobhachera shall be drawn to follow the edge of tea gardens as jointly surveyed and agreed in December, 2010.

(ii) Pyrdiwah/ Padua Area

The boundary shall be drawn from existing Boundary Pillar No. 1270/1-S as per jointly surveyed and mutually agreed line till Boundary Pillar No. 1271/1-T. The Parties agree that the Indian Nationals from Pyrdiwah village shall be allowed to draw water from Piyang River near point No. 6 of the agreed Map.

(iii) Lyngkhat Area

(*aa*) *Lyngkhat-I / Kulumcherra and Lyngkhat-II/ Kulumcherra*

The boundary shall be drawn from existing Boundary Pillar No. 1264/4-S to Boundary Pillar No. 1265 and BP No. 1265/6-S to 1265/9-S as per jointly surveyed and mutually agreed line.

(*ab*) *Lyngkhat-III/Sonarhat*

The boundary shall be drawn from existing Boundary Pillar No. 1266/13-S along the nallah southwards till it meets another nallah in the east-west direction, thereafter it shall run along the northern edge of the nallah in east till it meets the existing International Boundary north of Reference Pillar Nos.1267/4-R-B and 1267/3-R-I.

(iv) Dawki/Tamabil area

The boundary shall be drawn by a straight line joining existing Boundary Pillar Nos. 1275/1-S to Boundary Pillar Nos. 1275/7-S. The Parties agree to fencing on 'zero line' in this area.

(v) Naljuri/Sreepur Area

(*aa*) *Naljuri I*

The boundary shall be a line from the existing Boundary Pillar No. 1277/2-S in southern direction up to three plots as depicted in the strip Map No. 166 till it meets the nallah flowing from Boundary Pillar No. 1277/5-T, thereafter it will run along the western edge of the nallah in the southern direction up to 2 plots on the Bangladesh side, thereafter it shall run eastwards till it meets a line drawn in southern direction from Boundary Pillar No. 1277/4-S.

(*ab*) *Naljuri III*

The boundary shall be drawn by a straight line from existing Boundary Pillar No. 1278/2-S to Boundary Pillar No. 1279/ 3-S.

(vi) Muktapur/ Dibir Hawor Area

The Parties agree that the Indian Nationals shall be allowed to visit Kali Mandir and shall also be allowed to draw water and exercise fishing rights in the water body in the Muktapur / Dibir Hawor area from the bank of Muktapur side.

(*c*) Tripura Sector

(i) Chandannagar-Champarai Tea Garden area in Tripura/ Moulvi Bazar sector

The boundary shall be drawn along Sonaraichhera river from existing Boundary Pillar No. 1904 to Boundary Pillar No. 1905 as surveyed jointly and agreed in July, 2011.

(*d*) Assam Sector

(i) Kalabari (Boroibari) area in Assam sector

The boundary shall be drawn from existing Boundary Pillar No. 1066/24-T to Boundary Pillar No. 1067/16-T as surveyed jointly and agreed in August, 2011.

(ii) Pallathal area in Assam sector

The boundary shall be drawn from existing Boundary Pillar No. 1370/3-S to 1371/6-S to follow the outer edge of the tea garden and from Boundary Pillar No. 1372 to 1373/2-S along outer edge of the pan plantation.

III. LIST OF EXCHANGE OF ENCLAVES BETWEEN INDIA AND BANGLADESH IN PURSUANT TO ARTICLE 1 (12) OF THE AGREEMENT DATED 16TH MAY 1974 AND THE PROTOCOL TO THE AGREEMENT DATED 6TH SEPTEMBER, 2011

A. EXCHANGEABLE INDIAN ENCLAVES IN BANGLADESH WITH AREA

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
		A. *Enclaves with Independent Chhits*			
1.	Garati	75	Pochagar	Haldibari	58.23
2.	Garati	76	Pochagar	Haldibari	0.79
3.	Garati	77	Pochagar	Haldibari	18.00

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
4.	Garati	78	Pochagar	Haldibari	958.66
5.	Garati	79	Pochagar	Haldibari	1.74
6.	Garati	80	Pochagar	Haldibari	73.75
7.	Bingimari Part-I	73	Pochagar	Haldibari	6.07
8.	Nazirganja	41	Boda	Haldibari	58.32
9.	Nazirganja	42	Boda	Haldibari	434.29
10.	Nazirganja	44	Boda	Haldibari	53.47
11.	Nazirganja	45	Boda	Haldibari	1.07
12.	Nazirganja	46	Boda	Haldibari	17.95
13.	Nazirganja	47	Boda	Haldibari	3.89
14.	Nazirganja	48	Boda	Haldibari	73.27
15.	Nazirganja	49	Boda	Haldibari	49.05
16.	Nazirganja	50	Boda	Haldibari	5.05
17.	Nazirganja	51	Boda	Haldibari	0.77
18.	Nazirganja	52	Boda	Haldibari	1.04
19.	Nazirganja	53	Boda	Haldibari	1.02
20.	Nazirganja	54	Boda	Haldibari	3.87
21.	Nazirganja	55	Boda	Haldibari	12.18
22.	Nazirganja	56	Boda	Haldibari	54.04
23.	Nazirganja	57	Boda	Haldibari	8.27
24.	Nazirganja	58	Boda	Haldibari	14.22
25.	Nazirganja	60	Boda	Haldibari	0.52
26.	Putimari	59	Boda	Haldibari	122.8
27.	Daikhata Chhat	38	Boda	Haldibari	499.21
28.	Salbari	37	Boda	Haldibari	1188.93
29.	Kajal Dighi	36	Boda	Haldibari	771.44
30.	Nataktoka	32	Boda	Haldibari	162.26
31.	Nataktoka	33	Boda	Haldibari	0.26

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
32.	Beuladanga Chhat	35	Boda	Haldibari	0.83
33.	Balapara Iagrabar	3	Debiganj	Haldibari	1752.44
34.	Bara Khankikharija Citaldaha	30	Dimla	Haldibari	7.71
35.	Bara Khankikharija Citaldaha	29	Dimla	Haldibari	36.83
36.	Barakhangir	28	Dimla	Haldibari	30.53
37.	Nagarjikobari	31	Dimla	Haldibari	33.41
38.	Kuchlibari	26	Patgram	Mekliganj	5.78
39.	Kuchlibari	27	Patgram	Mekliganj	2.04
40.	Bara Kuchlibari	Fragment of J.L.107 of P.S Mekliganj	Patgram	Mekliganj	4.35
41.	Jamaldaha-Balapukhari	6	Patgram	Mekliganj	5.24
42.	Uponchowki kuchlibari	115/2	Patgram	Mekliganj	0.32
43.	Uponchowki kuchlibari	7	Patgram	Mekliganj	44.04
44.	Bhothnri	11	Patgram	Mekliganj	36.83
45.	Balapukhari	5	Patgram	Mekliganj	55.91
46.	Bara Khangir	4	Patgram	Mekliganj	50.51
47.	Bara Khangir	9	Patgram	Mekliganj	87.42
48.	Chhat Bogdokra	10	Patgram	Mekliganj	41.7
49.	Ratanpur	11	Patgram	Mekliganj	58.91
50.	Bogdokra	12	Patgram	Mekliganj	25.49
51.	Fulker Dabri	Fragment of J.L.107 of P.S Mekliganj	Patgram	Mekliganj	0.88
52.	Kharkharia	15	Patgram	Mekliganj	60.74

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
53.	Kharkharia	13	Patgram	Mekliganj	51.62
54.	Lotamari	14	Patgram	Mekliganj	110.92
55.	Bhotbari	16	Patgram	Mekliganj	205.46
56.	Komat Changrabandha	16A	Patgram	Mekliganj	42.8
57.	Komat Changrabandha	17A	Patgram	Mekliganj	16.01
58.	Panisala	17	Patgram	Mekliganj	137.66
59.	Dwarikamari Khasbash	18	Patgram	Mekliganj	36.5
60.	Panisala	153/P	Patgram	Mekliganj	0.27
61.	Panisala	153/O	Patgram	Mekliganj	18.01
62.	Panisala	19	Patgram	Mekliganj	64.63
63.	Panisala	21	Patgram	Mekliganj	51.4
64.	Lotamari	20	Patgram	Mekliganj	283.53
65.	Lotamari	22	Patgram	Mekliganj	98.85
66.	Dwarikamari	23	Patgram	Mekliganj	39.52
67.	Dwarikamari	25	Patgram	Mekliganj	45.73
68.	Chhat Bhothat	24	Patgram	Mekliganj	56.11
69.	Baakata	131	Patgram	Hathabhanga	22.35
70.	Baakata	132	Patgram	Hathabhanga	11.96
71.	Baakata	130	Patgram	Hathibhanga	20.48
72.	Bhogramguri	133	Patgram	Hathibhanga	1.44
73.	Chenakata	134	Patgram	Mekliganj	7.81
74.	Banskata	119	Patgram	Mathabanga	413.81
75.	Banskata	120	Patgram	Mathabanga	30.75
76.	Banskata	121	Patgram	Mathabanga	12.15
77.	Banskata	113	Patgram	Mathabanga	57.86
78.	Banskata	112	Patgram	Mathabanga	315.04
79.	Banskata	114	Patgram	Mathabanga	0.77

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
80.	Banskata	115	Patgram	Mathabanga	29.2
81.	Banskata	122	Patgram	Mathabanga	33.22
82.	Banskata	127	Patgram	Mathabanga	12.72
83.	Banskata	128	Patgram	Mathabanga	2.33
84.	Banskata	117	Patgram	Mathabanga	2.55
85.	Banskata	118	Patgram	Mathabanga	30.98
86.	Banskata	125	Patgram	Mathabanga	0.64
87.	Banskata	126	Patgram	Mathabanga	1.39
88.	Banskata	129	Patgram	Mathabanga	1.37
89.	Banskata	116	Patgram	Mathabanga	16.96
90.	Banskata	123	Patgram	Mathabanga	24.37
91.	Banskata	124	Patgram	Mathabanga	0.28
92.	Gotamari Chhit	135	Hatibandha	Sitalkuchi	126.59
93.	Gotamari Chhit	136	Hatibandha	Sitalkuchi	20.02
94.	Banapachai	151	Lalmonirhat	Dinhata	217.29
95.	Banapachai Bhitarkuthi	152	Lalmonirhat	Dinhata	81.71
96.	Dasiar Chhara	150	Fulbari	Dinhata	1643.44
97.	Dakurhat-Dakinirkuthi	156	Kurigram	Dinhata	14.27
98.	Kalamati	141	Bhurungamari	Dinhata	21.21
99.	Bhahobganj	153	Bhurungamari	Dinhata	31.58
100.	Baotikursa	142	Bhurungamari	Dinhata	45.63
101.	Bara Coachulka	143	Bhurungamari	Dinhata	39.99
102.	Gaochulka II	147	Bhurungamari	Dinhata	0.9
103.	Gaochulka I	146	Bhurungamari	Dinhata	8.92
104.	Dighaltari II	145	Bhurungamari	Dinhata	8.81
105.	Dighaltari I	144	Bhurungamari	Dinhata	12.31
106.	Chhoto Garaljhora II	149	Bhurungamari	Dinhata	17.85
107.	Chhoto Garaljhora I	148	Bhurungamari	Dinhata	35.74

Sl. No.	Name of Chhits	Chhit No.	Lying within Police station Bangladesh	Lying within Police station W. Bengal	Area in acres
1	2	3	4	5	6
108.	1 chhit *without name & JL No. at the southern and of JL No. 38 & southern and of JL No. 39 (locally known as Ashokabari**)		Patgram	Mathabhanga	3.5
	Enclaves with Fragmented Chhits				
109.	(i) Bewladanga	34	Haldibari	Boda	862.46
	(ii) Bewladanga	Fragment	Haldibari	Debiganj	
110.	(i) Kotbhajni	2	Haldibari	Debiganj	2012.27
	(ii) Kotbhajni	Fragment	Haldibari	Debiganj	
	(iii) Kotbhajni	Fragment	Haldibari	Debiganj	
	(iv) Kotbhajni	Fragment	Haldibari	Debiganj	
111.	(i) Dahala	Khagrabri	Haldibari	Debiganj	2650.35
	(ii) Dahala	Fragment	Haldibari	Debiganj	
	(iii) Dahala	Fragment	Haldibari	Debiganj	
	(iv) Dahala	Fragment	Haldibari	Debiganj	
	(v) Dahala	Fragment	Haldibari	Debiganj	
	(vi) Dahala	Fragment	Haldibari	Debiganj	17160.63

The above given details of enclaves have been jointly compared and reconciled with records held by India and Bangladesh during the Indo-Bangladesh Conference held at Calcutta during 9th–12th October, 1996 as well as during joint field inspection at Jalpaiguri (West Bengal) Panchagarh (Bangladesh) sector during 21–24 November, 1996.

Note: Name of enclave in Sl. No. 108 above has been identified as Ashokabari by joint ground verification during field season 1996-97.

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Director Land Records & Survey (*Ex-Officio*) West Bengal, India & Director, Eastern Circle Survey of India, Calcutta.

Md. Shafi Uddin
Director General, Land Records and Surveys, Bangladesh.

* Corrected *vide* 150th (54th) India-Bangladesh Boundary Conference held at Kolkata from 29th September to 2nd October, 2002.

** Corrected *vide* 152nd (56th) India-Bangladesh Boundary Conference held at Kochbihar, India from 18th–20th September, 2003.

B. EXCHANGEABLE BANGLADESH ENCLAVES IN INDIA WITH AREA

Sl. No.	Name of Chhits	Lying within Police station W. Bengal	Lying within Police station Bangladesh	J.L. No.	Area in acre
1	2	3	4	5	6
	A. Enclaves with Independent Chhits				
1.	Chhit Kuchlibari	Mekliganj	Patgram	22	370.64
2.	Chhit Land of Kuchlibari	Mekliganj	Patgram	24	1.83
3.	Balapukhari	Mekliganj	Patgram	21	331.64
4.	Chhit Land of Panbari No.2	Mekliganj	Patgram	20	1.13
5.	Chhit Panbari	Mekliganj	Patgram	18	108.59
6.	Dhabalsati Mirgipur	Mekliganj	Patgram	15	173.88
7.	Bamandal	Mekliganj	Patgram	11	2.24
8.	Chhit Dhabalsati	Mekliganj	Patgram	14	66.58
9.	Dhabalsati	Mekliganj	Patgram	13	60.45
10.	Srirampur	Mekliganj	Patgram	8	1.05
11.	Jote Nijjama	Mekliganj	Patgram	3	87.54
12.	Chhit Land of Jagatber No.3	Mathabhanga	Patgram	37	69.84
13.	Chhit Land of Jagatber No.1	Mathabhanga	Patgram	35	30.66
14.	Chhit Land of Jagatber No.2	Mathabhanga	Patgram	36	27.09
15.	Chhit Kokoabari	Mathabhanga	Patgram	47	29.49
16.	Chhit Bhandardaha	Mathabhanga	Patgram	67	39.96
17.	Dhabalguri	Mathabhanga	Patgram	52	12.5
18.	Chhit Dhabalguri	Mathabhanga	Patgram	53	22.31
19.	Chhit Land of Dhabalguri No.3	Mathabhanga	Patgram	70	1.33
20.	Chhit Land of Dhabalguri No.4	Mathabhanga	Patgram	71	4.55

Sl. No.	Name of Chhits	Lying within Police station W. Bengal	Lying within Police station Bangladesh	J.L. No.	Area in acre
1	2	3	4	5	6
21.	Chhit Land of Dhabalguri No.5	Mathabhanga	Patgram	72	4.12
22.	Chhit Land of Dhabalguri No.1	Mathabhanga	Patgram	68	26.83
23.	Chhit Land of Dhabalguri No.2	Mathabhanga	Patgram	69	13.95
24.	Mahishmari	Sitalkuchi	Patgram	54	122.77
25.	Bura Saradubi	Sitalkuchi	Hatibadha	13	34.96
26.	Falnapur	Sitalkuchi	Patgram	64	505.56
27.	Amjhol	Sitalkuchi	Hatibandha	57	1.25
28.	Kismat Batrigachh	Dinhata	Kaliganj	82	209.95
29.	Durgapur	Dinhata	Kaliganj	83	20.96
30.	Bansua Khamar Gitaldaha	Dinhata	Lalmonirhat	1	24.54
31.	Poaturkuthi	Dinhata	Lalmonirhat	37	589.94
32.	Paschim Bakalir Chhara	Dinhata	Bhurungamari	38	151.98
33.	Madhya Bakalir Chhara	Dinhata	Bhurungamari	39	32.72
34.	Purba Bakalir Chhara	Dinhata	Bhurungamari	40	12.23
35.	Madhya Masaldanga	Dinhata	Bhurungamari	3	136.66
36.	Madhya Chhit Masaldanga	Dinhata	Bhurungamari	8	11.87
37.	Paschim Chhit Masaldanga	Dinhata	Bhurungamari	7	7.6
38.	Uttar Masaldanga	Dinhata	Bhurungamari	2	27.29
39.	Kachua	Dinhata	Bhurungamari	5	119.74
40.	Uttar Bansjani	Tufanganj	Bhurungamari	1	47.17
41.	Chhat Tilai	Tufanganj	Bhurungamari	17	81.56

Sl. No.	Name of Chhits	Lying within Police station W. Bengal	Lying within Police station Bangladesh	J.L. No.	Area in acre
1	2	3	4	5	6
	B. *Enclaves with Fragmented Chhits*				
42.	(i) Nalgram	Sitalkuchi	Patgarm	65	1397.34
	(ii) Nalgram (Fragment)	Sitalkuchi	Patgarm	65	
	(iii) Nalgram (Fragment)	Sitalkuchi	Patgarm	65	
43.	(i) Chhit Nalgram	Sitalkuchi	Patgarm	66	49.5
	(ii) Chhit Nalgram (Fragment)	Sitalkuchi	Patgarm	66	
44.	(i) Batrigachh	Dinhata	Kaliganj	81	577.37
	(ii) Batrigachh (Fragment)	Dinhata	Kaliganj	81	
	(iii) Batrigachh (Fragment)	Dinhata	Phulbari	9	
45.	(i) Karala	Dinhata	Phulbari	9	269.91
	(ii) Karala (fragment)	Dinhata	Phulbari	9	
	(iii) Karala (fragment)	Dinhata	Phulbari	8	
46.	(i) Sipprasad Mustati	Dinhata	Phulbari	8	373.2
	(ii) Sipprasad Mustati (Fragment)	Dinhata	Phulbari	6	
47.	(i) Dakshin Masaldanga	Dinhata	Bhurungamari	6	571.38
	(ii) Dakshin Masaldanga (Fragment)	Dinhata	Bhurungamari	6	
	(iii) Dakshin Masaldanga (Fragment)	Dinhata	Bhurungamari	6	
	(iv) Dakshin Masaldanga (Fragment)	Dinhata	Bhurungamari	6	
	(v) Dakshin Masaldanga (Fragment)	Dinhata	Bhurungamari	6	

Sl. No.	Name of Chhits	Lying within Police station W. Bengal	Lying within Police station Bangladesh	J.L. No.	Area in acre
1	2	3	4	5	6
	(vi) Dakshin Masaldanga (Fragment)	Dinhata	Bhurungamari	6	
48.	(i) Paschim Masaldanga	Dinhata	Bhurungamari	4	29.49
	(ii) Paschim Masaldanga (Fragment)	Dinhata	Bhurungamari	4	
49.	(i) Purba Chhit Masaldanga	Dinhata	Bhurungamari	10	35.01
	(ii) Purba Chhit Masaldanga (Fragment)	Dinhata	Bhurungamari	10	
50.	(i) Purba Masaldanga	Dinhata	Bhurungamari	11	153.89
	(ii) Purba Masaldanga (Fragment)	Dinhata	Bhurungamari	11	
51.	(i) Uttar Dhaldanga	Tufanganj	Bhurungamari	14	24.98
	(ii) Uttar Dhaldanga (Fragment)	Tufanganj	Bhurungamari	14	
	(iii) Uttar Dhaldanga (Fragment)	Tufanganj	Bhurungamari	14	
	Total Area				7,110.02

The above given details of enclaves have been jointly compared and reconciled with records held by India and Bangladesh during the Indo-Bangladesh Conference held at Calcutta during 9th–12th October, 1996 as well as during joint field inspection at Jalpaiguri (West Bengal)–Panchagarh (Bangladesh) sector during 21–24 November, 1996.

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7

SESSIONAL REVIEW

SIXTEENTH LOK SABHA

FOURTH SESSION

The Fourth Session was held in two parts. The First Part of the Session was held between 20 February to 20 March 2015. The Second Part of the Session commenced on 20 April 2015 and was adjourned *sine die* on 13 May 2015. In all, there were sixteen sittings. The House was prorogued on 14 May 2015. A resume* of some of the important discussions held and other business transacted during the period 20 April to 13 May 2015 is given below:

A. STATEMENTS/DISCUSSIONS

Statement by Minister regarding recent developments in the Republic of Yemen and Efforts Made for safe Evacuation of Indian Nationals from there: On 20 April 2015, the Minister of External Affairs and Minister of Overseas Indian Affairs, Smt. Sushma Swaraj said she was glad to inform the House that operation "Raahat" conducted for the evacuation of Indian nationals from war-torn Yemen has been a resounding success, well-acknowledged by the international community. She further said that 4,741 Indian nationals, besides 1,947 foreign nationals from 48 countries were evacuated under most difficult circumstances. While explaining that the approach in the evacuation process had been guided by the spirit of *Vasudev Kutumbkam*, she said Yemen had been witnessing political uncertainty and worsening security scenario since September 2014. She informed that the Government of India had kept regular and close watch on the internal developments in Yemen since its deteriorating internal situation not only have a direct bearing on the regional security, but also on the safety and well-being of Indian nationals living there. The Minister said that as per estimates from the

* Sessional Review relating to the First Part of the Fourth Session (23 February to 20 March 2015) was published in the June 2015 Issue of the Journal, pp. 158-77.

Indian Embassy in Sana'a, over 4,000 Indians were working in various sectors in Yemen. In anticipation of a possible deterioration of the security environment in Yemen, the Ministry of External Affairs and the Indian Embassy in Sana'a had issued advisories, urging Indian nationals to leave Yemen voluntarily. She lamented that no one paid attention to those advisories and none left Yemen at that time. Thereafter, an inter-ministerial team visited Yemen from 9 to 13 March 2015 to assess the local security situation and to advise on additional security measures required for the protection of the Indian Embassy officials and other Indian nationals living there. She informed that they took urgent and necessary steps to ensure security of the Indian nationals and got in touch with local Yemeni authorities and other governments in the region for their safe and timely evacuation. While explaining that the no-fly zone imposed on the Yemeni airspace and blockade of sea route by the coalition forces made the evacuation exercise a complex and very difficult task, she said she personally spoke to the Foreign Minister of Saudi Arabia and requested for assistance in the evacuation efforts. She also informed that on 30 March 2015, the Prime Minister, Shri Narendra Modi had a telephonic conversation with the King of Saudi Arabia, His Majesty King Salman Bin Abdulaziz Al Saud, during which the King assured all necessary assistance. She further informed that an 'inter-ministerial Standing Group for Repatriation of Indian nationals from Abroad' met on a daily basis to plan, coordinate and implement the evacuation plans. On the *modus operandi*, the Minister said that they established a 24–hour control room and help-lines in the Ministry of External Affairs to assist Indian nationals in Yemen and their concerned family members in India. Similar 24-hour help-lines were established in the Indian Embassy in Sana'a and control room in Djibouti. Keeping in view the complexities of the operations, they made Djibouti the hub for evacuation efforts. The Minister further said that her colleague, the Minister of State for External Affairs, General V.K. Singh personally supervised these efforts from their camp office in Djibouti, shuttled between Sana'a and Djibouti and spared no effort to accomplish the difficult task. The Minister further said that necessary logistical arrangements were put in place in coordination with the Ministries of Home, Defence and Civil Aviation for the evacuation and adequate capacity was deployed for evacuation through 5 naval ships and 7 aircrafts. Three Air India aircrafts ferried evacuees from Sana'a to Djibouti and one Air India 777 was used for onward journey of Indian nationals to Kochi and Mumbai. The Indian naval ships evacuated people safely from Aden, Al-Hudaydah and Al-Mukalla ports in Yemen, despite heavy shelling and

fighting on the ports between the warring factions. While stating that they left no stone unturned to assist all those Indians in Yemen desirous of returning home in a timely and safe evacuation. The Minister also said that Indian Railways provided all hospitality and confirmed tickets to the evacuees, free of charge, for onward journey to their homes. The state governments concerned, especially of Maharashtra and Kerala, provided assistance to all returnees on their arrival in India. The Minister informed that as Indian Embassy was among the handful of foreign missions operational in Sana'a after the airstrikes began, they received formal requests from 33 countries, and they responded positively to these requests to the extent possible based on ground realities, and helped nationals of 48 countries in evacuation. The Minister said that in view of the worsening security situation in Sana'a and after the successful conclusion of the evacuation process, they have relocated the Indian Embassy to Djibouti and the Embassy would continue to operate from Djibouti till situation returns to normalcy in Yemen.

***Statement by Minister regarding Extradition of Terrorists*:** Making a Statement on this issue in the House on 11 May 2015, the Minister of Home Affairs, Shri Rajnath Singh said that Dawood Ibrahim is wanted in serial bomb blast cases of 1993 in Mumbai and a Red Corner No. A-135/4-1993 is in existence against him. He further said that the United Nations Security Council has also issued a special notice No. U-65/4-2006 against him and India has credible information about his presence in Pakistan. The details of Dawood Ibrahim, including those of his Pakistani passports and his reported addresses in Pakistan, have been provided to Pakistan from time to time with a request to locate and hand him over to India as India is the initiator of the Red Corner Notice issued against him by the Interpol. The Minister said that Pakistan is under an obligation to locate a person in respect of whom a Red Corner Notice has been issued to enable the requisitioning country to start extradition/deportation or any other legal process in respect of such a person. He lamented that despite overwhelming documentary and other evidence handed over to Pakistan, Pakistan has failed to locate Dawood Ibrahim and initiate legal process. The Minister informed that India continues to pressurize Pakistan at all levels to fulfill its international obligations and locate Dawood Ibrahim and other terrorists and hand them over to India.

B. LEGISLATIVE BUSINESS

The Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014: On 24 April 2015, the Minister of Finance, Minister of

Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley moved the Motion for consideration of the Bill to amend the Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014. Moving the Motion, Shri Jaitley said that in the matter of revenue and taxation, this is probably the most important Amendment that has ever been taken up. He also said that the current structure of indirect taxation empowers both the Central and the State Governments to levy different kinds of taxes, and the object of this Constitutional Amendment was to bring about a certain amount of convergence between these taxes so that taxation mechanism becomes simple. As far as the advantages of the Goods and Services Tax (GST) structure was concerned, he explained that the difficulty being faced by the present set up was that there was no uniformity of tax rates and structures across the States. Therefore, different taxation in different States prevents seamless transfers of goods and services as far as the country was concerned. The second problem was that different levies of taxation are made. Explaining the advantages that the GST Constitutional Amendment would bring about, Shri Jaitley said it would simplify and harmonize indirect tax regime as far as the whole country was concerned and it was expected that the cost of production and inflation in the economy would be reduced, thereby making Indian trade and industry more competitive domestically as well as internationally. He also said that the introduction of GST would foster a common or a seamless Indian market and contribute significantly to the growth of the economy. GST would also broaden the tax base and result in a better tax compliance due to a robust IT infrastructure. Shri Jaitley explained that due to this seamless transfer of input credit from one stage to another in the chain of value addition, there was an inbuilt mechanism in the design of the GST that would incentivize tax compliance, and therefore, evasion itself would become difficult.

Replying to the discussion* on 6 May 2015, the Minister of Finance, Minister of Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley said that it was unquestionably a very important moment because the whole process of indirect taxation in India would change once the GST itself is implemented. There would be uniformity

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* Others participated in the discussion were: Sarvashri M. Veerappa Moily, Nandkumar Singh Chouhan, T.G. Venkatesh Babu, Kalyan Banerjee, Bhartruhari Mahtab, Rahul Shewale, Konda Vishweshwar Reddy, Jitendra Chaudhury, Varaprasad Rao Velagapalli, Rajendra Agrawal, Prem Singh Chandumajra, Jose K. Mani, N.K. Premachandran, C.N. Jayadevan, Adhir Ranjan Chowdhury, Rattan Lal Kataria, Dr. Ravindra Babu, Dr. Ramesh Pokhriyal 'Nishak' and Smt. Supriya Sule.

to taxation as far as the whole country was concerned and there would be seamless transfer of goods and services. Explaining the other important feature of this taxation, he said there would be no tax on tax, and it might bring inflation down and help in empowering the States because the kitty of the States itself would increase. Shri Jaitley also said that States were insistent that petroleum and alcohol be kept out since it was a major source of State revenues. He informed that alcohol has been kept out and as far as petroleum is concerned, they came to an arrangement with the States that petroleum would be part of the amendment but no tax would be imposed unless the GST Council agree to it. The Minister further said that in order to compensate the manufacturing States, various protections have been granted to them, such as the loss suffered would be borne by the Centre for a period of five years and as far as one per cent CGST was concerned, he said the manufacturing States, by charging this for two years, would set off any loss. Regarding modified bank model of the Standing Committee, he said that through this Constitutional Amendment, they are also amending the State's powers. While stating that if the States unanimously disagree with it, it was not possible for the Parliament or the Centre to say that they must superimpose their will on the States and he does not foresee a possibility of any State being in a loss, and if any State is in a loss, the Constitution Amendment itself says in clause 19, that the Centre will continue to underwrite that loss for five years. He further said that the Constitutional Amendment itself said that the power to continue to tax petroleum and petroleum products would continue with the States and GST was a Centre-State issue. He said that some issues would be resolved by the GST Council, and the States and the Centre have decided, for the present, to keep alcohol out. So the revenue neutral rate was going to be much less than 27 per cent, but it would be decided by the GST council. On Central Sales Taxes (CST) compensation, the Minister said that though it was a commitment made in the year 2010 to the States, till the year 2014-15, nothing was paid to the States, and pointed that this was one of the reasons for the States not coming on board. While stating that the States want their right to continue to charge alcohol, the Centre was charging Excise Duty on tobacco and *status quo* remains. The Minister said that when all these taxes are subsumed in the GST, the effect of this would be on how Municipalities would be funded. He said that the Municipalities would continue with the taxes like Ordinary Tax, Luxury Tax, Entertainment Tax, *etc*. The Minister also explained that if one State loses some revenue in Entry Tax, it gained on account of Service Tax, and it was also entitled to levy an additional State Goods and Service Tax (SGST)

within a band of 1 per cent. Further, the States can provide funds to the municipalities and the object of uniformity in taxation was one structure. Stating that most States have done away with Entry Tax, the Minister said two States where it predominantly remained are Maharashtra and Karnataka, and the Standing Committee recommended that the Entry Tax should be subsumed by the GST, otherwise GST will become meaningless. While stating that the 13th Finance Commission recommended that States should have a sub-panel on how to fund the municipalities, he also urged the Members to approve this Constitutional Amendment Bill.

The Bill, as amended, was passed.

Juvenile Justice (Care And Protection Of Children) Bill, 2014: On 6 May 2015, the Minister of Women and Child Development, Smt. Maneka Sanjay Gandhi moved the motion for consideration of the Bill. Moving the Motion, the Minister said that 'The Juvenile Justice (Care and Protection of Children) Act, 2000' has been in operation for more than a decade, and in the 14 years of implementation of the Act, several issues have risen, which have constrained its effective implementation. She explained that the proposed Bill attempt to address these issues and strengthen the implementation of Juvenile Justice (JJ) system by clarifying roles and responsibilities of statutory bodies and defining procedures. She said that the Bill was referred to the Departmentally Related Parliamentary Standing Committee on Human Resources Development (HRD) for examination, and recommendations are proposed in the Bill to further strengthen the provisions. She further explained that the Bill consists of 111 Sections which are distributed across ten chapters and the first relates to heinous offences committed by children. The Minister further said that if heinous offence is committed by a child below the age of 16 years, then the child is to be tried by the Juvenile Justice Board (JIB), and if heinous offence is committed by a child between the age of 16-18 years, the child is to be produced before the Juvenile Justice Board to enable the Board to conduct preliminary assessment. Based on the preliminary assessment, the Board may either dispose off the case by itself or may decide that the child needs to be tried as an adult and thus make an order to transfer the case to the Children's Court under Clause 19(3). The Children's Court may decide that there is a need for trial of the child as an adult and thus will follow the procedures prescribed under the Code of Criminal Procedure (CrPC). While stating that the second significant provision relates to adoption of orphaned, abandoned and surrendered children, she said the provisions in the existing laws are cumbersome

and it takes too long to adopt a child. Apart from adoption, other non-institutional measures are also provided in the Bill such as sponsorship and foster care. Explaining offences against children, the Minister said that the existing JJ Act covers only specific offences committed against a child, and several new offences against children, which are so far not adequately covered under any other law, are proposed to be included in the proposed law. She also said that these provisions would ensure that the children are provided with a safe environment for healthy growth. As for the proposed legislation, she said it was an attempt to address lacunae in the existing Act and consolidate the primary law relating to children in need of care and protection and children in conflict with law.

Replying to the discussion* on 7 May 2015, the Minister of Women and Child Development, Smt. Maneka Sanjay Gandhi said that the procedures for treatment of children who commit heinous crimes in the age group of 16 to 18 years are well laid down in the Bill and there was no arbitrariness in the Bill with regard to procedure. So, there was no violation of Article 21 of the Constitution which provides for right to life and personal liberty. She explained that the proposed Bill was not in contradiction with the international instruments to which India is a party. She also mentioned that different countries have adopted different age of criminal responsibility. She opined that children tend to mature faster at a much younger age and as such, it was important to define the age of criminal responsibility at a level which is in tune with the current scenario. While recognizing that the ultimate aim of juvenile justice system is to ensure reformation of the child and to make him a contributing member of the society, she said many provisions have been made in the Bill to ensure that no child would be sent to jail and the child would remain within the JJ System till the age of 21 years. She also said that the Bill ensured no child could be sentenced to death or given life imprisonment without the possibility of release for committing any offence, either under the JJ Act or under any other law. Coming to the issue of crime statistics, she said that data released by the National Crime Records Bureau is authentic, and it highlighted the need to look

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* Others who participated in the discussion were: Sarvashri Prahlad Singh Patel, V. Panneer Selvam, Tathagata Satpathy, Muthamsetti Srinivasa Rao, Gajanan Kirtikar, B. Vinod Kumar, Md. Badaruddoza Khan, P. Srinivasa Reddy, Gajendra Singh Shekhawat, Asaduddin Owaisi, Jay Prakash Narayan Yadav, E.T. Mohammad Basheer, Kaushalendra Kumar, N.K. Premachandran, Hukum Singh, Dr. Shashi Tharoor, Dr. Kakoli Ghosh Dastidar, Dr. Dharam Vira Gandhi, Smt. Supriya Sule, Smt. Ranjeet Ranjan and Km. Sushmita Dev.

at the socio-economic background of children who commit heinous crimes. However, the Minister said that poverty cannot be used as an excuse to commit crimes and in most cases, these crimes are committed against the poor, and justice cannot be denied to them just because they are poor. The Minister also said they have brought in something called 'Foster Care' for the first time in India, whereby a child can be taken by a family who do not necessarily want to adopt, but are prepared to take care of his physical and emotional needs. The Minister also said that they have thoroughly examined the recommendations of the Parliamentary Standing Committee, and based on their suggestion, they have added two new clauses on awareness generation and monitoring. The Minister concluded by saying that in view of the increasing incidents of heinous crimes committed by juveniles on one hand and the voice of the child rights activists on the other, they have achieved a fine balance between the two aspects through the instrument of two-stage assessment processes. While the inherent rights of the child would not be compromised under any circumstances in this process, the Bill, when enacted, would provide deterrence to the juveniles from ruining their future and that of the victims by committing heinous crimes, she added.

The Bill, as amended, was passed.

Undisclosed Foreign Income And Assets (Imposition Of Tax) Bill, 2015: Moving the motion for the consideration of the Bill on 11 May 2015, the Minister of Finance, Minister of Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley said this law is one of its kind in the history of this nation and those who have undeclared assets and income tacked abroad unlawfully will be taxed through this law. While informing that the rate of tax would be 30 per cent besides the penalty of 30 per cent, he also clarified that since this law relates to foreign assets, it has nothing to do with the domestic black money, and those who have assets in the foreign countries with the permission of the RBI have no need to fear. He said that a compliance window would be provided to those having foreign assets and income kept abroad for declaring the same and they would be provided time limit for paying tax and penalty. Once the compliance window is over, such persons would lose the opportunity of paying tax and penalty. Thereafter one has to pay 30 per cent tax besides another 120 per cent as penalty. Moreover, criminal prosecution would also be initiated which entails imprisonment of minimum three years and maximum ten years. Shri Jaitley informed that this law is only a law for imposing taxes on undisclosed income kept outside India and because it is a new tax, an

opportunity for compliance is being given and those who missed the opportunity would have the penal provision and prosecution. While justifying that the Bill need not go to the Standing Committee, Shri Jaitley said that the flight of unlawful asset was very quick and money can jump between 120 or 150 countries within minutes by merely sitting with laptop. Since it had been a big political issue in the country, he said we must take immediate steps to stop this flight. With these observations, he commended the Bill for acceptance of the House.

Replying to the discussion*, the Minister of Finance, Minister of Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley said that it was almost next to impossible for the Government of India to get details of information regarding black money stashed abroad and so they attempted to get this by relying on the principle of dual criminality. He explained that if the offence was *per se* a taxation violation, the cooperating State would not give information. So it had to be a criminal offence in both the territories. He further said that the civilized jurisprudence requires that countries cooperate with each other, and therefore, information was being sent on the basis of various cooperation treaties like the Double Taxation Avoidance Treaty. While reminding that they had assured the House that they would investigate each one of these cases, he added that they have finished assessment proceeds in most of the cases. The Minister also said that though Swiss Bank is now cooperating in a number of cases, this was still a very slow process. He also said that G-20 has taken an initiative and this initiative would lead to a situation where by about 2017, the details of Indian citizens who transact internationally would be automatically conveyed and if any of those details are found to be unlawful, action can be taken. Shri Jaitley warned all those who keep money unlawfully in their accounts outside, whether they are profits of crime or profits of tax evasion, that time is running out on them. The world is moving towards automatic exchange of information and once that automatic exchange of information is available, they would be liable for penal action. He explained that this Bill is different from normal taxation Bills because one can pay income tax, pay interest and penalty and get

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* Others who took part in the discussion were: Sarvashri Deepender Singh Hooda, P. Kumar, Kalyan Banerjee, Bhartruhari Mahtab, Arvind Sawant, Jayadev Galla, A.P. Jithender Reddy, Varaprasad Rao Velagapalli, Tariq Anwar, Yogi Adityanath, Jay Prakash Narayan Yadav, Sher Singh Ghubaya, Kaushalendra Kumar, N.K. Premachandran, Dushyant Chautala, Ganesh Singh, Dr. Kirit Somaiya, Dr. A. Sampath, Dr. Dharam Vira Gandhi and Dr. Shashi Tharoor,

away. The Minister informed that a Compliance Window would be opened after this Bill becomes an Act and there will be tax on undisclosed assets outside on which one have to pay 30 per cent plus 30 per cent. Once the Compliance Window is closed, one would be charged 30 per cent plus 90 per cent, which means the value of the asset itself would be taken away because there will be a tax of 120 per cent. He further said that the Money Laundering Act will be applicable if one is found having an account or asset outside after the Compliance Window is closed, and one would be liable for prosecution. The Minister assured that statutory guidelines would be issued whereby no innocent person is penalized. As regards amnesty scheme, he said there was none and here, they are imposing a fresh tax. He clarified that this law has nothing to do with domestic black money as domestic black money are dealt with under the Income Tax Act and various policies that are framed under that Act. However, he acknowledged the need to curb domestic black money since it has ability to bring up GDP, and also help the Government to bring down taxation rates. He believed that with the kind of steps taken on domestic black money and foreign assets, this law would provide an opportunity when the initial tax would be imposed, and would then act as a deterrent and, therefore, it would help in getting the assets back by the people declaring them.

The Bill, as amended, was passed.

C. QUESTIONS HOUR*

D. OBITUARY REFERENCES

During the Session, obituary references were made to the passing away of Sarvashri Ghufran Azam, P.R. Kyndiah, Smt. Rano M. Shaiza, all former Members of the Lok Sabha, Shri Janaki Ballav Patnaik, former Chief Minister of Odisha, former Member of Parliament and former Governor of Assam.

H.E. Mr. Lee Kuan Yew, former Prime Minister and the Founding Father of Singapore.

58 people who were reported to have been killed and over 150 others injured when Dehradun-Varanasi Janata Express derailed near Bachhrawan in Uttar Pradesh on 20 March 2015.

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* Covered in the June 2015 Issue of the Journal, pp 176-177

More than 16 people who were reported to have been killed and several others injured in floods caused due to heavy rains in Jammu and Kashmir on 1 and 2 April 2015.

13 para military personnel who were killed in four separate extremist attacks in Sukma, Kanker and Dantewada on 11, 12 and 13 April 2015.

148 persons, mostly students, who were killed and 79 others injured in a barbaric terrorist attack in the precincts of the University campus at Garissa in north-eastern Kenya on 2 April 2015.

More than 44 people who were reportedly killed and several others injured due to torrential rains and hailstorm in northern and north-eastern districts of Bihar

Over 3,200 deaths in Nepal as a result of a powerful earthquake measuring 7.9 on Richer scale that rocked Nepal sending strong tremors in India, Bangladesh, Tibet and Myanmar.

About 21 persons who were reported to have been charred to death and 12 others who have sustained burn injuries when a bus fell into a drain and caught fire in Panna district of Madhya Pradesh on 4 May 2015.

About 24 persons who were reported to have died and 30 others who sustained injuries when a bus fell into a deep gorge at Marothi village in Udhampur district about 140 km from Jammu on 11 May 2015.

Members stood in silence for a short while as a mark of respect to the memory of the deceased.

RAJYA SABHA

TWO HUNDRED AND THIRTY FIFTH SESSION*

The Rajya Sabha met on 23 April 2015 for its Two Hundred and Thirty Fifth Session and was adjourned *sine die* on 13 May 2015. The Rajya Sabha was then prorogued by the President on 14 May 2015. In all, the House sat for 13 days during the Session.

A resume of some of the important discussions held and business transacted during the Session is given below:

A. STATEMENTS/DISCUSSIONS

Discussion on Working of the Ministry of Law and Justice: A discussion on the working of the Ministry of Law and Justice took place on 29 and 30 April 2015.

Initiating the discussion**, Dr. E.M. Sudarsana Natchiappan of the Indian National Congress (INC) drew the attention of the Government to the three departments of the Ministry of Law and Justice *i.e.* Legislative Department, the Department of Law and the Department of Justice. He said that the country was not only being ruled by the domestic rule of law but was also ruled by the international laws. Many conventions and multi-lateral treaties were binding on the citizens of India. Multi-lateral treaties, involving the country, covering vast arena of subjects *viz.* human rights, refugees, narcotic drugs, health, international trade and development, transport and communications, education and cultural matters, status of women, freedom of information, penal matters, law of sea, outer space, environment, fiscal matters *etc*. are being submitted to the Secretary-General of the United Nations. He lamented that there had been no follow-up on the implementation of these international treaties, and despite the fact that every Ministry of the country was bound by the international treaties, there had been no separate Department for International Law in Government set up. He further said that while representing the country in many instances, he noticed that other

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* Contributed by the General Research Unit, LARRDIS, Rajya Sabha Secretariat.

** Others who took part in the discussion were: Sarvashri Avinash Rai Khanna, K.C. Tyagi, Sukhendu Sekhar Roy, Satish Chandra Misra, Bhupinder Singh, K.N. Balagopal, Majeed Memon, Sanjay Raut, Shantaram Naik, Rangasayee Ramakrishna, A.U. Singh Deo, D. Raja, Rajeev Shukla, Tiruchi Siva, Dr. Bhalchandra Mungekar and Prof. Ram Gopal Yadav.

countries were backed by counsels and professional groups which were involved in negotiations on behalf of their countries. In the absence of International Law Division, he said, the Ministry of Law would not have any accountability to keep check on whether the domestic law and international obligations were being properly followed by the nodal Ministry or not. If there is any violation of international obligation, the country would be answerable to the international bodies. He mentioned that the country have many representatives in different organs of United Nations and non-UN organizations without any concurrence of the Parliament. Parliament was not being informed of any covenants or treaties and nobody was held accountable for the same. He felt that it was high time for the Ministry of Law to have its own International Law Division covering international obligations and treaties of all the nodal Ministries.

Referring to Article 124 of the Constitution of India which deals with the appointment of Judges, Shri Natchiappan said that the issues *viz.* appointment of Judges, constitution of the Supreme Court, increasing the number of judges, comes within the powers of the Parliament. He also said that the Government had brought a law to establish the National Judicial Appointment Commission for appointment of Judges and the Attorney General of India had also requested the Supreme Court to widen the Bench, formed to decide on the validity of the National Judicial Appointment Commission, to Eleven Members. While asking if the Judiciary could be given power to appoint themselves, he said that even Parliament is elected by the people and given a fixed period of five years, and only Parliament has got a right to appoint its own staff within the Secretariat.

While drawing the attention of the Government towards the backlog of cases, he said that 70 per cent of the cases were related to the Government, with either State Government or the Central Government being party to the litigation. He stated that the Law Ministry should work out a system, by having a networking through all the counsels appearing for the Government, to find the cause of delay in the cases. He pointed out that around Rs. 6 lakh crore were locked up in the Tax Tribunal because of the appeals made by the Government. He further added that the system of governance works on the basis of decision-making and if decisions were taken according to the rule of law, the cases would not go to the courts. He further stated that though new regulatory authorities and new tribunals were coming up, the posts of judicial members were lying vacant, resulting in backlog of cases. He further stressed on the role of the Executive in implementing the decisions. He concluded by

saying that it is the system of governance that enable proper disposal of the matter, addresses the grievances and gives response to the people.

Participating in the discussion, Shri Paul Manoj Pandian of the All India Anna Dravida Munnetra Kazhagam (AIADMK) highlighted the issue of pendency of cases in various courts. He pointed out that the approximate number of pending cases in the Supreme Court was about 67,000, in High Courts about 44.06 lakhs and in the subordinate courts was about 2.7 crore. For disposal of cases, he suggested filling up the vacancies of the judges. He referred to the Report of the Standing Committee on Law and Justice which had recommended to draw a mechanism to identify the vacancies in advance and make appointments to ensure that the process did not exceed one month. He further added that the laws which were no longer needed or relevant, should be identified and repealed. While talking about laws concerning poverty, he suggested for examining the laws which affect the poor and carry out post-audit for socio-economic legislations. To eliminate delays and for economic disposal of the cases, he said that there must be simplification of procedure to reduce technicalities and devices of delay. Referring to Article 348(2) of the Constitution, read with Section 7 of the Official Languages Act, 1963, which envisaged the use of the State official language in judgments, decrees and proceedings of the High Court, Shri Pandian requested the Minister to take up the matter with the Supreme Court to allow use of regional languages in all High Courts. Shri Pandian also suggested for establishment of National Law Schools, like the IITs for Engineering, AIIMS for Medical Sciences, in all States to improve the education of law.

Joining the discussion, Shri K.T.S. Tulsi, a nominated Member, lamented the low priority given to the judicial system in terms of fund allocation for infrastructure development. He pointed out that it had been reduced from Rs. 936 crore in 2014-15 to Rs. 563 crore in 2015-16, causing reduction of 39 per cent and making it only 0.054 per cent of the total Union Budget allocation. He said that crime had been increasing and conviction rate was declining, and prisons are packed with under trials, and the solution being offered was to increase the number of judges. He felt that this would hardly work. He stated that an Indian judge, on an average, concludes 525 matters in a year whereas an American judge was able to dispose of 1,335 cases per year. The reason was that the American courts were equipped with modern technology whereas no facilities were being provided to the Indian courts for using modern technology. There could be simultaneous

transcription, video recording of the depositions of the witnesses. He further suggested the need for modernizing police stations, need to have mobile forensic vans and allocation of resources for the purpose of fast track courts. He said that modernization of courts required Rs. 2,765 crore according to the Law Commission, and only Rs. 227 crore had been allocated. He suggested that improvements, not involving monetary inputs should be implemented, like extension of court time and organising evening courts to dispose of very old cases. He further suggested that there should be annual assessment report of judges which should be put up on the website and compulsory service for lawyers to help the poor.

Replying to the discussion on 30 April 2015, the Minister of Law and Justice, Shri D.V. Sadananda Gowda informed that issues relating to investigation and prosecution of cases and regarding under trials and jail management, the Ministry has no role to play, except when the bail matters come before the court. He said that the Department of Home Affairs mainly looks into such matters. He further informed that a National Litigation Policy had been formulated to reduce the pendency of cases and that would be brought before the Cabinet for approval. On the issue raised by Members regarding ease of doing business and good governance, he said, the Law Commission of India was requested to give reports on various reforms of the Government in this regard. He informed that the Commission had submitted seven Reports on some of the important issues. Explaining the action taken by the Government in response to these Reports, Shri Gowda said that the Government would bring the Arbitration Amendment Bill before the Parliament for time bound disposal of arbitration; a Bill had been moved for setting up of commercial courts and a commercial division in the higher courts; for amendments to Prevention of Corruption Act, Cabinet approval had been taken and a Bill was about to be moved; two Bills to repeal obsolete laws, and a Bill for repealing of 758 Appropriation Acts had also been placed before the Parliament. He further informed that the Ministry had proposed to decentralize the legal assistance to various Ministries and Departments by stationing Indian Legal Service officers at department level to speed up the disposal of cases. He also informed that a new branch office of the Department had been opened at Bengaluru to cater to the needs of the southern States. Responding to a suggestion that laws should be simple enough to be understood by everybody, Shri Gowda informed that 24 important Bills, 11 Ordinances and 13 Amendment Acts of various Departments had been drafted since the last 6 months, 23 State Bills and Ordinances had been scrutinized, 35 original Acts had been repealed by passing the Bill in

the Parliament. He further said that the National Judicial Appointments Commission (NJAC) Bill, brought in by amending the Constitution, regarding appointment of judicial posts, was pending before the Supreme Court. He said that if the NJAC became fully functional, filling up of the posts in the judiciary could speed up and thereby the number of pending cases would decline.

As regards infrastructure development, the Minister stated that a sum of Rs.933 crore had been released to the States during the year 2014-15 for infrastructural development of the subordinate judiciary. The sanctioned strength of the High Court Judges has increased from 906 to 998 and of Judicial Officers in district and subordinate courts has increased from 19,518 to 20,214. Against a target of computerising 14,249 district and subordinate courts in the country under e-court mission mode project, 13,672 courts have been computerised at the end of the phase-I of the project on 31 March 2015. He also informed that the Department has set up a National Judicial Data Grid to provide online access to case data in respect of more than 4.5 crore cases and about 95 lakh judgments. This data can be accessed by lawyers, litigants and also by common man, he added.

Regarding suggestion for creating a separate wing in the Ministry of Law and Justice to handle the International Law and Bilateral Agreements, the Minister stated that as per the Allocation of Business Rules, 1961, each Department was to have its own Wing which would draft bilateral agreements and finally the Law Department would look into the matter whenever it is taken to the Cabinet. The implementation of treaty relating to any matter allocated to a specific Ministry was the subject of the concerned Ministry. The Ministry of External Affairs, being the nodal Ministry dealing with the International Law, assists in facilitating the negotiations and conclusion of such treaties. He further said that the suggestion had been well taken and Ministry would work on it.

As regards pendency of cases in various courts, the Minister said that disposal of cases was not in the domain of the Government but in the Judiciary. He said that though there had been decline in pendency of cases in the last four years, huge number of new registered cases had kept the pendency high. Enumerating various other reasons contributing to the problem, he highlighted the measures taken by the Government to mitigate them. He informed that mega *Lok Adalats* were being conducted, Chief Justices of High Courts were requested to take advance action for filling up backlog vacancies as well as anticipated vacancies in the High Courts, and concurrence had been given to increase the sanctioned strength of High Courts by 25 per cent. Under

the e-court project, 13,672 courts had been computerised and State Governments were encouraged to notify State Litigation Policies so as to reduce Government litigations. On the issue of the establishment of a Supreme Court Bench in the southern part of the country, the Minister said that the matter would need judicial scrutiny as the proposal was sent to the Supreme Court twice and it was declined.

Calling Attention to Reported move of Election Commission to Facilitate voting by non-Resident Indians in Future Elections through either Proxy Voting or E-Postal Ballot: On 28 April 2015, the Leader of the Opposition in the Rajya Sabha, Shri Ghulam Nabi Azad called the attention of the Minister of Law and Justice to the reported move of the Election Commission to facilitate voting by Non-Resident Indians (NRIs) in future elections either through proxy voting or e-Postal ballot.

Replying to the queries raised by the Members, the Minister of Law and Justice, Shri D.V. Sadananda Gowda refuted the allegation that the proposal was being considered because of the court's directions to the Election Commission. He explained that there was a general feeling to make people of Indian origin working abroad, part of Indian democracy. He informed that leaders from all the political parties were called for consultations by the Committee formed by the Election Commission in this regard. On the basis of the Report of the Committee, the Government thought of giving voting rights to the NRIs.

As regards concern expressed by Members for giving voting rights to migrant labourers in the State they are working, Shri Gowda assured the House that he would request the Election Commission to collect the feedback in this regard and approach the Government so that the Government could invite all the political parties to see that a legislation was brought to address the issue of migrant labourers traveling across India for work.

Regarding secrecy and the methodology of giving voting rights to NRIs, the Minister stated that the Committee had given certain suggestions to maintain the secrecy. He informed that though proxy voting was not acceptable to everyone, the modalities for postal ballots and e-postal ballots were being worked out by the Election Commission to check how secrecy should be maintained and what methodologies needed to be adopted. He said that the voting rights given to NRIs would certainly give a major push to Indian democracy across the world. He assured the Members that all political parties would be taken into confidence on issues such as that of migrant voters or the methodology and secrecy.

Calling Attention to issue of Safeguarding Net Neutrality in the Country: On 5 May 2015, Shri Derek O'Brien of the All India Trinamool Congress (AITC) called the attention of the Minister of Communications and Information Technology, to the issue of safeguarding net neutrality in the country.

Replying to the queries raised by the Member, the Minister of Communications and Information Technology, Shri Ravi Shankar Prasad said that a lot of debate raged around the concept of net neutrality. He said that his idea in this regard had been that the internet must go in an unhindered manner and companies should not charge more for this. He stated that internet connectivity was an important part of Digital India, a programme to bridge the divide between the digital haves and have-nots.

Regarding complaint about inadequate network connectivity of BSNL and MTNL in the country, Shri Prasad informed that BSNL had been installing 25,000 new towers in the country and even MTNL was installing 800 and 600 towers in Delhi and Mumbai, respectively. Regarding a question raised over independence of Telecom Regulatory Authority of India (TRAI), he informed that Section 25 of TRAI Act said that if a policy decision taken by the TRAI is not in tune with country's needs, the Government has the right to intervene and give direction as a matter of policy. By doing this, the independence of TRAI would not be compromised and rather, the Government would fulfill its obligation to the people of India, he added.

As regards requirement of a law or some kind of legal architecture for net neutrality, the Minister said that the matter was under consideration and they are waiting for the recommendation of TRAI in this regard. He further said that as per norm, TRAI gives its recommendations, which thereafter comes to the Ministry. Thereafter, members of Telecom Commission take decisions after deliberations. The Minister explained that regardless of TRAI, the final decision remains with Government and the Government stands committed for a non-discriminatory access of internet to the people of India. Shri Prasad informed that much before the TRAI's *suo motu* Consultation Paper on net neutrality was initiated, he had constituted a Committee consisting of very senior officers of the Department to submit a Report in this regard, after consultations on its different aspects *viz.* its legal and technical architecture and need for regulatory measures, so that apart from TRAI's recommendations, the Government could have the benefit of a parallel Report as well to take a proper decision.

Statement regarding Certain Allegations against the Minister of Road Transport and Highways and the Minister of Shipping made by Some Members in the Context of a CAG Report laid on the Table of the Rajya Sabha on the 30 April 2015 **:** On 12 May 2015, the Minister of Road Transport and Highways and the Minister of Shipping, Shri Nitin Jairam Gadkari made a statement regarding allegations made against him by some Members in the context of a Comptroller and Auditor General (CAG) Report laid on the Table of the Rajya Sabha on 30 April 2015.

Referring to the CAG Report, the Minister said that the CAG report before the House is an audit of procedures followed by the Indian Renewable Energy Development Agency (IREDA) on loans disbursed to 29 companies, which were settled through One Time Settlement (OTS) process. He said that the audit does not conclude any issue of miss-utilization/misappropriation, fraudulent or corrupt practices. He clarified that the specific issue raised in the House pertains to a 13 years old loan disbursed to the Purti Sakhar Karkhana Ltd. (PSKL) with which he was associated as chairman from 2000 to 2011. The loan was disbursed by the IREDA and OTS was concluded in 2008-2009 as per the legitimate OTS norms, when the UPA government was in power. He also said that he was neither an MP nor held any Public Office in Government of India at that time. He resigned as Chairman in 2011 and since then was no longer associated with it. The Minister further said that although it was for IREDA to answer all the queries raised by the CAG, he wished to put the records straight because the allegations made by the Members against him and the PSKL pertain to the period 2008-2009 and he had obtained all the relevant details from the PSKL which he would like to share with the House.

Shri Gadkari said that all the companies have settled the loan through a legitimate process of One-Time Settlement which was made use of by financial institutions as a legitimate commercial tool to conduct the business of banking/finance. He clarified that this was not about any fraudulent practice by any of the loan receivers, definitely not by PSKL, as all the cases involved settlement of the loan amount through an OTS process. The Audit report alleges lapses / irregularities in procedures followed by IREDA, which were explained in detailed by IREDA. PSKL has not committed any misappropriation nor has it misrepresented any facts before IREDA. He said that PSKL has settled the loan amount by repaying the full principal and major part of the interest, amounting to 84.81 per cent of the total outstanding. The principal amount of the loan was Rs.46.63 crore and it was clear that the full principal and major part of the interest was repaid back to

IREDA. As a percentage of the total outstanding, PSKL repaid 84.81 per cent. He further said that this clearly showed the efforts made by PSKL to do honest business transactions with IREDA. While stating that the response of IREDA to the Audit report is also part of the Audit report, he noted that the response clearly mentioned that IREDA is already following its lending policy and deviations are considered wherever required, and IREDA has not fully agreed with the CAG observations.

The Minister further said that PSKL confirmed that it complied with all requirements as per established guidelines and procedures defined by IREDA. He observed that PSKL had always followed rules and procedures governing the business in letter and spirit and has never indulged in any unlawful practices. He also clarified that the CAG report has nowhere named him as a wrong doer nor was there any adverse comment against him. He said that the CAG report is deliberately being misinterpreted for political reasons and his respectful submission before the House was to follow the established procedure in the matter of CAG reports and if any wrong doing is established by the PAC, the law should take its own course.

B. LEGISLATIVE BUSINESS

The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Bill, 2015*: On 13 May 2015, the Minister of Finance, Minister of Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley moved that the Bill to make provisions to deal with the problem of the black money, that is undisclosed foreign income and assets, the procedure for dealing with such income and assets and to provide for imposition of tax on any undisclosed foreign income and asset held outside India and for matters connected therewith or incidental thereto, as passed by Lok Sabha, be taken into consideration.

Replying to the discussion** on 13 May 2015, the Minister of Finance, Minister of Corporate Affairs and Minister of Information and Broadcasting, Shri Arun Jaitley said that Germany gave the information that there were accounts of some Indians at Liechtenstein. These were 26 entities, six of whom were found to be Non-Resident Indians (NRIs).

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* The Bill as passed by the Lok Sabha on 11 May 2015 was laid on the table of the House on 12 May 2015.

** Others who participated in the discussions were: Sarvashri R.K. Sinha, Derek O'Brien, Sitaram Yechury, A. Navaneethakrishnan, Satish Chandra Misra, Bhupinder Singh, Praful Patel, Sanjay Raut, D. Raja, Pyarimohan Mohapatra, Ram Jethmalani, Tiruchi Siva, Ghulam Nabi Azad, Dr. E.M. Sudarsana Natchiappan, Dr. Anil Kumar Sahani, Dr. Bhalchandra Mungekar and Prof. Ram Gopal Yadav.

As far as NRIs are concerned, he clarified that they are not residents within the meaning of Section 6 of the Income-tax Act and therefore they were not within our revenue jurisdiction. With regard to all others, he informed that assessment proceedings have been completed. With regard to information from France, he said that there were names of 628 persons in the HSBC account in Geneva, and assessment proceedings in most of the cases have been completed. Shri Jaitley further said that Governments have their own methodology of working, and in each one of these cases whatever steps had to be taken have been taken. He further said that illegal funds abroad could only result out of tax evasion or these can also be monies earned out of crime and it was very difficult to catch evidence outside the country. He informed that those countries are willing to cooperate if it is crime money and the Government had mutual arrangements with other countries for cooperation, double taxation avoidance, treaties and so on.

As to the suggestion that the Indian Parliament must get a jurisdiction to legislate beyond its territorial jurisdiction, the Minister said it was not easy to legally sustain it because those treaties are violated the moment it is made public. Once other countries stop cooperating, we would get no evidence, he added. He informed that the G-20 has taken initiative for an automatic exchange of information to be provided to India and other countries are following this initiative. He further informed that under Foreign Account Tax Compliance Act (FATCA), of which India is also a party, every country that deals with the United States of America must have an agreement entered into and that agreement must provide for this automatic exchange of information of transactions of citizens between the two countries. The moment an American citizens in India or Indian citizens in the United States of America transact in any currency, legally or illegally, there is an automatic exchange of information. This entire phase is going to be completed by 2017, he added. He also said that there are several steps in the Finance Bill by which the Government is trying to squeeze the size of black money as far as domestic transactions are concerned. Shri Jaitley further clarified that this law does not deal with domestic black money and it is a law which only deals with undisclosed foreign assets and incomes outside the country. While explaining the scheme of the law, he said that if one has any income or asset outside the country, this is now going to be taxed in India. For this, a compliance opportunity, which would last a couple of months would be given. One has to make a disclosure in the first stage. After one makes a disclosure, one has to pay 30 per cent tax and 30 per cent penalty, since it was kept illegally. In the second phase, one would have to pay

30 per cent as tax and 90 per cent as penalty. If the asset is outside India, one's assets of equal value in India can also be attached. The Minister informed that the Government has also amended the Prevention of Money Laundering Act (PMLA). So there is a compliance window where an opportunity has been given and once the compliance window closes, one would be taxed very heavily. While explaining that the compliance window had been given because it was a new tax, he said this was not an amnesty scheme and so there would be no waiver of any tax. Shri Jaitley further explained that there would be no protection against naming and identity would not be kept a secret. The Minister also stated that tax evasion would not be tolerated any more, and commended the Bill for consideration and return to the Lok Sabha.

The motion for consideration of the Bill was adopted.

Clauses etc. were adopted.

The Bill was returned.

The Constitution (One Hundred and Nineteenth Amendment) Bill, 2013*: Moving the motion for consideration of the Bill on 6 May 2015, the Minister of External Affairs and Minister of Overseas Indian Affairs, Smt. Sushma Swaraj said that in 1974, a Treaty was signed between the Late Smt. India Gandhi and Sheikh Mujibur Rahman which is known as Indira-Mujib Treaty which Bangladesh had ratified but was not ratified by the Indian Parliament. While reminding that the then Prime Minister Dr. Manmohan Singh took a step and a Protocol was signed in 2011, she apprised the Opposition that the Bill is as it was. While stating that this Bill would disseminate the message that India was improving her relations with its neighbouring countries, she requested that the Bill may be passed.

Replying to the discussion**, the Minister of External Affairs and Minister of Overseas Indian Affairs, Smt. Sushma Swaraj expressed her happiness that at the time of voting on the Bill, Dr. Manmohan Singh was present in the House. She said that this task has been initiated by Dr. Manmohan Singh and they are only finalizing it. The Minister further said that some questions have also been raised and some concerns

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* The Bill, as introduced in the Lok Sabha on 18 December 2013 was laid on the Table of the House on 6 May 2015.

** Others who participated in the discussion were: Sarvashri Dilipbhai Pandya, Sharad Yadav, Sukhendu Sekhar Roy, A. Navaneethakrishnan, Satish Chandra Misra, Ritabrata Banerjee, Baishnab Parida, D. Raja, P. Bhattacharya, Sanjay Raut, Bhubaneswar Kalita, Biswajit Daimary, Tiruchi Siva, H.K. Dua, Mani Shankar Aiyar, Husain Dalwai, Ghulam Nabi Azad, Dr. Karan Singh and Prof. Ram Gopal Yadav.

have been expressed. On the remark by a Member that our borders are shrinking, she said that by this agreement our border has not shrunk and we have been benefitted by 510 acres of land and as far as enclaves are concerned, 10,000 acres of land are being transferred to that side but that was notional. She explained that those enclaves are situated in such interior areas that it was inaccessible for us. The Minister also explained that exchange of population was also not taking place and if Indian citizens living in the enclaves of Bangladesh desired to remain there, they would remain there and would be granted the citizenship of Bangladesh and if Bangladeshi nationals residing in Indian enclaves desired to remain here, they would be granted Indian citizenship. The Minister said that if our citizens desired to continue to live in those enclaves by taking the citizenship of Bangladesh, they would be given the same dignity which is being given to the citizens of Bangladesh. She further explained that in this arrangement, overall 470 acres of land would come to us while 268 acres of land would be transferred to them. She further said that there must be a complete infrastructure for the people coming to Cooch Behar district and after that, new infrastructures would be required in the enclaves under our jurisdiction. The Minister assured that they would make arrangements for it. The Minister further said that it would be a historical moment since the agreement of 1974 was taking shape after 41 years.

The Bill, as amended, was passed by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members of the House present and voting.

The clauses etc., as amended, were adopted by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members of the House present and voting.

The motion for consideration of the Bill was adopted by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members of the House present and voting.

C. QUESTION HOUR

During the Session, 5716 notices of Questions (3771 Starred and 1945 Unstarred) were received. Out of these, 195 Questions were admitted as Starred and 2024 Questions were admitted as Unstarred. The total number of Starred Questions orally answered was 48. The total number of Questions received in Hindi was 823.

Daily average of Questions: All the lists of Starred Questions (SQ)

contained 15 Questions each. On an average, 3.7 Questions were orally answered per sitting, for all the sittings having Question Hour. The maximum number of Questions orally answered was 7 each on 24 April and 6 May 2015.

The list of Unstarred Questions (USQ) contained 110 Questions on 23 April and 154 on 30 April 2015. On rest of the days (11 days), it contained 160 Questions each.

Half-an-Hour Discussions: Only one notice of Half-an-Hour Discussion was received which lapsed.

Short Notice Questions: Nine notices of Short Notice Questions were received; however none of them was admitted.

D. OBITUARY REFERENCES

During the Session, obituary references were made on the passing away of Sarvashri Manubhai Patel, Gufran Azam, Lalit Kishore Chaturvedi, Jerlie E. Tariang, Ghulam Rasool Kar, all former Members of Rajya Sabha, and Mr. Lee Kuan Yew, former Prime Minister of Singapore.

Members stood in silence for a short while as a mark of respect to the memory of the deceased.

STATE LEGISLATURES

DELHI LEGISLATIVE ASSEMBLY*

The Fourth Part of the First Session of the Sixth Delhi Legislative Assembly commenced on 23 June 2015 and was adjourned *sine die* on 30 June 2015. There were 6 sittings in all.

Legislative business: During the Session, the following 5 Bills were introduced, considered and passed by the House: (i) The Delhi Urban Shelter Improvement Board (Amendment) Bill, 2015; (ii) The Members of Legislative Assembly (Removal of Disqualification) (Amendment) Bill, 2015; (iii) The Delhi Netaji Subhas University of Technology Bill, 2015; (iv) The Delhi Value Added Tax (Second Amendment) Bill, 2015; and (v) The Delhi Appropriation (No. 2) Bill, 2015.

Financial business: On 25 June 2015, the Deputy Chief Minister who also holds the Finance portfolio, Shri Manish Sisodia presented the Annual Budget for the financial year 2015-2016 to the House. The discussion on the Budget was held for two days in which 25 members participated. The Budget was passed on 30 June 2015.

Obituary references: During the Session, obituary references were made on the passing away of Shri Indraj Singh, former member of the First Delhi Legislative Assembly (1993-1998). Tributes were also paid to the persons killed in the terrorist attack on Indian Army in Chandel District of Manipur and those who died in the terrorist attack on the Parliament of Afghanistan.

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* Material contributed by the Delhi Legislative Assembly Secretariat

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BOOK REVIEW

Devender Singh, *Parliamentary Questions: Glorious Beginning to an Uncertain Future* (New Delhi: Orange Book International)

Accountability of the Executive to the Legislature is the lynchpin of a parliamentary Democracy. The framers of Indian Constitution preferred accountability over the stability of the Executive. The device of question is a powerful tool of oversight and accountability. MPs need and elicit information on a bewildering range of issues within the specific cognisance of the government. The right to ask questions is an inherent and inalienable right of members and this right is exercised to press for action, to make a point on behalf of the constituents, to bring Government's stand on record with a view to quelling doubts or misgivings or to throw the light of publicity on acts of omission and commission of the government. It is said that by each question there hangs a tale. More often, in the garb of seeking information, questions are slanted or loaded as MPs have certain foreknowledge in many cases.

The author of the book, 'Parliamentary Questions: Glorious Beginning to an Uncertain Future', rightly emphasises the importance of questions by telling that no other parliamentary device gives such a vast and equal opportunity to members of Parliament, the party bosses and the backbenchers alike as the ballot system, or the shuffle, is blind to consideration of party affiliation or seniority. The author has painstakingly documented the evolution of parliamentary questions right from the Indian Councils Act, 1853, the successive doses of constitutional developments which the Britishers introduced half-heartedly and reluctantly and the rules governing the admissibility of questions framed upto the 15th Lok Sabha. The first question asked by the Raja of Bhinga on 16 February 1893 (under the Indian Councils Act, 1892) raised the depredation let loose by the revenue official on the villagers and the shopkeepers who had to provide provisions, fuel, fodder, etc. to the huge entourage perforce. The rules, however, did not permit any discussion on the answers provided in the House. Members got the right to ask supplementaries after the Indian Councils Act, 1909 came into force and regular Question Hour started from 1921. The book documents the representative subjects on which questions were asked in pre-

independent India mirroring the poignant socio-economic problems and the simmering political disquiet of the times making it a veritable gallery of history. The book is replete with significant developments and incidents like the first instance when an assurance was given in reply to a question in February 1900 by the government and an instance of 1907 when a whole day was consumed by the questions asked by the Nawab of Dacca and answers given by the government. The questions asked by non-official members reflect their unflinching zeal and patriotic zealotry who seized every opportunity to expose deficiencies, high handedness and autocratic conduct of the rulers and their machinery despite many restrictions and limitations imposed.

The author has also foregrounded deep popular concern about the looming uncertainty over the Question Hour. Indeed, 'the orderly progression of Question Hour has been besieged by, what look like, scenes of power struggle, of one up man-ship, pandemonium and unruly conduct'. The author has attempted answers to some of the frequently asked questions which are quite instructive and fascinating. Arguably, the idea of asking questions is not purely a Westminster technique but rooted in India's great cultural heritage and hoary traditions too. The Hymn of Creation in the Rig Veda speculates about the creation and the Creator and the Upanishads testifies to the great argumentative traditions which are in the form of Questions and Answers between seers, scholars and Kings. Even students in the renowned ancient centres of learning like Takshila and Nalanda were granted admission if they replied satisfactorily.

The lamentable tendency to promenade down the well of the House on slightest provocation and to force adjournments, is not only a colossal waste of time and resources but detrimental to public interest too as it blocks the flow of information besides tarnishing the image of Parliament. There is an imperative need to suspend the clamour and clash at least during the Question Hour so that good use is made of the device of questions to address pressing public problems. No other parliamentary device is so versatile and efficacious in its deployment and reach as a simple, innocuous looking question. It is in recognition of the time tested efficacy of questions and as a potentially powerful tool of oversight and accountability that, unless directed otherwise, the first hour is earmarked for asking and answering questions. Regardless of disruptions, the idea of shifting the Question Hour to another part of the day must be rejected lock, stock and barrel. There is no doubt that searching questions with tenacity of purpose by members of Parliament exposed scandals and forestalled many by creating serious dread in the bureaucracy. The shortcomings, deficiencies, delays, etc. highlighted

through questions receive the attention of higher authorities and in great many cases, prophylactic measures are taken to redress the problems.

Disruptions and loss of Question Hour is a great but unintended reprieve to those who escape the scourge of oral Questions. However, despite the prevailing uncertainty over the fate of Question Hour, the constant increase in the notices of questions and the concern to save the Question Hour, there is a glimmer of hope. Once a good realisation dawns upon the Members and more so on the leaders of political parties that the device of question is a powerful tool of accountability and oversight, the cornerstone of parliamentary democracy, I am quite sanguine that the Question Hour will run smoothly. One hopes that the book, being a work of scholarly research and abiding interest, is translated into Hindi and other Indian languages for the larger benefit of legislators, researchers and students of constitutional and parliamentary studies.

Bhartruhari Mahtab,
Member of Parliament,
Leader of BJD Parliamentary Party

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RECENT LITERATURE OF PARLIAMENTARY INTEREST

I. BOOKS

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APPENDIX I

STATEMENT SHOWING THE WORK TRANSACTED DURING THE FOURTH SESSION (PART–II) OF THE SIXTEENTH LOK SABHA

1.	PERIOD OF THE SESSION	20.4.2015 to 13.5.2015
2.	NUMBER OF SITTINGS HELD	16
3.	TOTAL NUMBER OF SITTING HOURS	111 Hours and 24 Minutes
4.	TIME LOST DUE TO INTERRUPTIONS/ FORCED ADJOURNMENTS	5 Hours and 37 Minutes
5.	HOUSE SITTING LATE TO COMPLETE LISTED BUSINESS	23 Hours and 8 Minutes
6.	GOVERNMENT BILLS	
	(i) Pending at the commencement of the Session	9
	(ii) Introduced	11
	(iii) Laid on the Table as passed by the Rajya Sabha	2
	(iv) Returned by the Rajya Sabha with any amendment/ Recommendation and laid on the Table	4
	(v) Discussed	10
	(vi) Passed	10
	(vii) Withdrawn	Nil
	(viii) Negatived	Nil
	(ix) Part-discussed	Nil
	(x) Returned by the Rajya Sabha without any Recommendation	3
	(xi) Pending at the end of the Session	12
7.	PRIVATE MEMBERS' BILLS	
	(i) Pending at the commencement of the Session	119
	(ii) Introduced	52
	(iii) Discussed	1
	(iv) Passed	Nil
	(v) Withdrawn	Nil
	(vi) Negatived	Nil
	(vii) Part-discussed	1
	(viii) Pending at the end of the Session	Nil
8.	NUMBER OF DISCUSSIONS HELD UNDER RULE 184	
	(i) Notice received	3
	(ii) Admitted	Nil
	(iii) Discussed	Nil

9.	NUMBER OF MATTERS RAISED UNDER RULE 377	Nil
10.	NUMBER OF MATTERS RAISED ON URGENT PUBLIC IMPORTANCE DURING ZERO HOUR	508
11.	NUMBER OF DISCUSSIONS HELD UNDER RULE 193	
	(i) Notice received	193
	(ii) Admitted	2
	(iii) Discussion held	2
	(iv) Part-discussed	1
12.	NUMBER OF STATEMENTS MADE UNDER RULE 197	Nil
13.	STATEMENTS MADE BY MINISTERS	27
14.	ADJOURNMENT MOTION	
	(i) Notice received	69
	(ii) Brought before the House	Nil
	(iii) Admitted	Nil
15.	NUMBER OF MATTERS RAISED BY WAY OF CALLING ATTENTION	Nil
16.	GOVERNMENT RESOLUTIONS	
	(i) Notice received	Nil
	(ii) Admitted	Nil
	(iii) Moved	Nil
	(iv) Adopted	Nil
	(v) Negatived	Nil
	(vi) Part-discussed	Nil
17.	PRIVATE MEMBERS' RESOLUTIONS	
	(i) Notice received	3
	(ii) Admitted	3
	(iii) Moved	Nil
	(iv) Adopted	Nil
	(v) Negatived	Nil
	(vi) Part-discussed	1
18.	GOVERNMENT MOTIONS	
	(i) Notices received	Nil
	(ii) Admitted	Nil
	(iii) Moved & Discussed	Nil
	(iv) Adopted	Nil
	(v) Negatived	Nil
	(vi) Withdrawn	Nil
	(vii) Part-discussed	Nil
19.	PRIVILEGES MOTIONS	
	(i) Notice received	Nil

(ii) Brought before the House — Nil

(iii) Consent withheld by Speaker — Nil

(iv) Observation made by Speaker — Nil

20. NUMBER, NAME AND DATE OF PARLIAMENTARY COMMITTEES CONSTITUTED, IF ANY, DURING THE SESSION — Nil

21. TOTAL NUMBER OF VISITORS TO THE PARLIAMENT MUSEUM DURING THE SESSION — 6,915

22. TOTAL NUMBER OF QUESTIONS ADMITTED* WORKING OF PARLIAMENTARY COMMITTEES

Sl. No.	Name of the Committee	No. of sittings held during the period	No. of Reports presented
1	2	3	4
i)	Business Advisory Committee	5	4
ii)	Committee on Absence of Members from the Sittings of the House	1	1
iii)	Committee on Empowerment of women	3	1
iv)	Committee on Estimates	5	7
v)	Committee on Ethics	—	—
vi)	Committee on Government Assurances	3	5
vii)	Committee on Member of Parliament Local Area Development Scheme (MPLADS)	2	2
viii)	Committee on Papers Laid on the Table	3	—
ix)	Committee on Petitions	3	—
x)	Committee on Private Members' Bills and Resolutions	3	3
xi)	Committee of Privileges	3	—
xii)	Committee on Public Accounts	5+3**	7
xiii)	Committee on Public Undertakings	5	4
xiv)	Committee on Subordinate Legislation	2	1
xv)	Committee on the Welfare of Scheduled Castes and Scheduled Tribes	5	2
xvi)	General Purposes Committee	—	—
xvii)	Committee on Welfare of Other Backward Classes	4	—
xviii)	Library Committee	—	—
xix)	Railway Convention Committee	4	—

* Covered in the June 2015 Issue of the Journal, pp. 213

** Sitting of sub-Committee

xx)	Rules Committee	1+1*	1
xxi	House Committee	1	—
JOINT/SELECT COMMITTEE			
i)	Joint Committee on Offices of Profit	4	1
ii)	Joint Committee on Papers Laid on the Table	5	—
iii)	Joint Committee on Salaries and Allowances of Members of Parliament	3	—
DEPARTMENTALLY RELATED STANDING COMMITTEES			
i)	Committee on Agriculture	8	5
ii)	Committee on Chemicals and Fertilizers	5	3
iii)	Committee on Coal & Steel	4	7
iv)	Committee on Defence	2	4
v)	Committee on Energy	10	3
vi)	Committee on External Affairs	4	2
vii)	Committee on Finance	7	5
viii)	Committee on Food, Consumer Affairs and Public Distribution	5	2
ix)	Committee on Information Technology	8	4
x)	Committee on Labour	8	4
xi)	Committee on Petroleum & Natural Gas	5	3
xii)	Committee on Railways	6	3
xiii)	Committee on Rural Development	5	5
xiv)	Committee on Social Justice & Empowerment	5	5
xv)	Committee on Urban Development	3	3
xvi)	Committee on Water Resources	6	2

23. CELL ON PARLIAMENTARY FORUM

Sl. No.	Name of Forum	No. of Meetings held during the period	No. of lectures held
1.	Parliamentary Forum on Artisans & Craftspeople	Nil	Nil
2.	Parliamentary Forum on Children	Nil	Nil
3.	Parliamentary Forum on Water Conservation and Management	Nil	Nil
4.	Parliamentary Forum on Water Conservation and Management	Nil	Nil
5.	Parliamentary Forum on Youth	Nil	Nil
6.	Parliamentary Forum on Disaster Management	Nil	Nil
7.	Parliamentary Forum on Millennium Development Goals	Nil	Nil
8.	Parliamentary Forum on Population and Public Health	Nil	Ni

* Sitting of Sub-Committee

APPENDIX II

STATEMENT SHOWING THE WORK TRANSACTED DURING THE 235TH SESSION OF THE RAJYA SABHA

1.	PERIOD OF THE SESSION	23.4.2015 to 13.5.2015
2.	NUMBER OF SITTINGS HELD	13
3.	TOTAL NUMBER OF SITTING HOURS	72 Hours and 18 Minutes
4.	NUMBER OF DIVISIONS HELD	13
5.	GOVERNMENT BILLS	
	(i) Pending at the commencement of the Session	55
	(ii) Introduced	2
	(iii) Laid on the Table as passed by the Lok Sabha	9
	(iv) Returned by Lok Sabha with any amendment	1
	(v) Referred to Select Committee by the Rajya Sabha	2
	(vi) Referred to Joint Committee by the Rajya Sabha	NIL
	(vii) Referred to the Department-related Standing Committees	5
	(viii) Reported by Select Committee	2
	(ix) Reported by Joint Committee	NIL
	(x) Reported by the Department-related Standing Committees	3
	(xi) Discussed	8
	(xii) Passed	8
	(xiii) Withdrawn	1
	(xiv) Negatived	NIL
	(xv) Part-discussed	NIL
	(xvi) Returned by the Rajya Sabha without any Recommendation	4
	(xvii) Discussion postponed	NIL
	(xviii) Pending at the end of the Session	53
6.	PRIVATE MEMBERS BILLS	
	(i) Pending at the commencement of the Session	93
	(ii) Introduced	9
	(iii) Laid on the Table as passed by the Lok Sabha	NIL
	(iv) Returned by the Lok Sabha with any amendment and laid on the Table	NIL

	(v) Reported by Joint Committee	NIL
	(vi) Discussed	2
	(vii) Withdrawn	1
	(viii) Passed	1*
	(ix) Negatived	NIL
	(x) Circulated for eliciting opinion	NIL
	(xi) Part-discussed	1
	(xii) Discussion postponed/ adjourne	1**
	(xiii) Motion for circulation of Bill negatived	NIL
	(xiv) Referred to Select Committee	NIL
	(xv) Lapsed due to retirement/death of Member-in-charge of the Bill	3
	(xvi) Pending at the end of the Session	97
7.	NUMBER OF DISCUSSIONS HELD UNDER RULE 176 (Matters of Urgent Public Importance)	
	(i) Notices received	19
	(ii) Admitted	NIL
	(iii) Discussions held	NIL
	NUMBER OF STATEMENT MADE UNDER RULE 180 (Calling Attention to Matters of Urgent Public Importance)	
8.	STATEMENT MADE BY MINISTERS	4
9.	HALF-AN-HOUR DISCUSSIONS HELD	NIL
10.	STATUTORY RESOLUTIONS	
	(i) Notices received	2
	(ii) Admitted	NIL
	(iii) Moved	NIL
	(iv) Adopted	NIL
	(v) Negatived	NIL
	(vi) Withdrawn	NIL
11.	GOVERNMENT RESOLUTIONS	
	(i) Notices received	NIL
	(ii) Admitted	NIL
	(iii) Moved	NIL
	(iv) Adopted	NIL

* The Rights of Transgender Persons Bill, 2014 by Shri Tiruchi Siva, M.P. was passed on 24th April 2015 after a gap of 36 years.

** On a motion moved by Shri Vishambhar Prasad Nishad, M.P. the debate on the Constitution (Scheduled Castes) Order (Amendment) Bill, 2014 was adjourned on 24th April 2015.

12.	PRIVATE MEMBERS' RESOLUTION	
	(i) Received	5
	(ii) Admitted	5
	(iii) Discussed	2
	(iv) Withdrawn	1
	(v) Negatived	NIL
	(vi) Adopted	NIL
	(vii) Part-discussed	1
	(viii) Discussion Postponed	NIL
13.	GOVERNMENT MOTIONS	
	(i) Notices received	NIL
	(ii) Admitted	NIL
	(iii) Moved & discussed	NIL
	(iv) Adopted	NIL
	(v) Part-discussed	NIL
14.	PRIVATE MEMBERS' MOTIONS	
	(i) Received	6
	(ii) Admitted	6
	(iii) Moved	NIL
	(iv) Adopted	NIL
	(v) Part-discussed	NIL
	(vi) Negatived	NIL
	(vii) Withdrawn	NIL
15.	MOTIONS REGARDING MODIFICATION OF STATUTORY RULE	
	(i) Received	NIL
	(ii) Admitted	NIL
	(iii) Moved	NIL
	(iv) Adopted	NIL
	(v) Negatived	NIL
	(vi) Withdrawn	NIL
	(vii) Part-discussed	NIL
	(viii) Lapsed	NIL
16.	NUMBER, NAME AND DATE OF PARLIAMENTARY COMMITTEE CREATED, IF ANY.	1. Select Committee on 'The Real Estate (Regulation and Development) Bill, 2013' was constituted on 6.5.2015, and 2. Select Committee on 'The Constitution (One Hundred and Twenty Second amendment) Bill, 2014' was constituted on 12.5.2015.

17.	TOTAL NUMBER OF VISITORS' PASSES ISSUED	1,365
18.	TOTAL NUMBER OF VISITORS	2,497
19.	MAXIMUM NUMBER OF VISITORS' PASSES ISSUED ON ANY SINGLE DAY, AND DATE ON WHICH ISSUED	295 passes issued on 13.5.2015
20.	MAXIMUM NUMBER OF VISITORS ON ANY SINGLE DAY AND DATE	380 visitors visited on 24.4.2015
21.	TOTAL NUMBER OF QUESTIONS ADMITTED	
	(i) Starred	195
	(ii) Unstarred	2,024
	(iii) Short-Notice Questions	NIL
22.	DISCUSSIONS ON THE WORKING OF THE MINISTRIES	2
23.	WORKING OF PARLIAMENTARY COMMITTEES	

Name of Committee	No. of meetings held during the period from 1st April to 30th June, 2015	No. of Reports presented during the 235th Session
(i) Business Advisory Committee	3	NIL
(ii) Committee on Subordinate Legislation	5	NIL
(iii) Committee on Petitions	3	NIL
(iv) Committee of Privileges	1	NIL
(v) Committee on Rules	NIL	NIL
(vi) Committee on Government Assurances	2	NIL
(vii) Committee on Papers Laid on the Table	2	2
(viii) General Purposes Committee	NIL	NIL
(ix) House Committee	1	NIL
Department-related Standing Committees:		
(x) Commerce	3	2
(xi) Home Affairs	4	2
(xii) Human Resource Development	5	6
(xiii) Industry	3	3
(xiv) Science and Technology, Environment and Forests	8	7
(xv) Transport, Tourism and Culture	5	5
(xvi) Health and Family Welfare	6	4
(xvii) Personnel, Public Grievances, Law and Justice	7	2
Other Committees		
(xviii) Committee on Ethics	1	NIL
(xix) Committee on Provision of Computer Equipment to Members of Rajya Sabha	NIL	NIL

(xx)	Committee on Member of Parliament Local Area Development Scheme	1	NIL
24.	NUMBER OF MEMBERS GRANTED LEAVE OF ABSENCE	1	
25.	PETITIONS PRESENTED	NIL	

26. NAME OF NEW MEMBERS SWORN IN WITH DATES

Sl. No.	Name of Members sworn	Party Affiliation	Date on which sworn
1	2	3	4
1.	Shri Abdul Wahab	IUML	23.4.2015
2.	Shri K.K. Ragesh	CPI(M)	-do-
3.	Shri Vayalar Ravi	INC	-do-

27. OBITUARY REFERENCES

Sl. No.	Name	Sitting Member/ Ex-Member
1.	Mr. Lee Kuan Yew	Former Prime Minister of Singapore
2.	Shri Manubhai Patel	ex-Member
3.	Shri Gufran Azam	-do-
4.	Shri Lalit Kishore Chaturvedi	-do-
5.	Shri Jerlie E. Tariang	-do-
6.	Shri Ghulam Rasool Kar	-do-

APPENDIX III

STATEMENT SHOWING THE ACTIVITIES OF THE LEGISLATURES OF THE STATES AND UNION TERRITORIES DURING THE PERIOD FROM 1 APRIL TO 30 JUNE 2015

Legislature	Duration	Sittings	Govt. Bills [Introduced Passed)]	Private Bills [Introduced (Passed)]	Starred Questions [Received (admitted)]	Unstarred Questions [Received (admitted)]	Short Notice Questions [Received (admitted)]
1	2	3	4	5	6	7	8
STATES							
Andhra Pradesh L.A.**	—	—	—	—	—	—	—
Andhra Pradesh L.C.**	—	—	—	—	—	—	—
Arunachal Pradesh L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Assam L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Bihar L.A.	22.4.2015	12	8(8)	Nil	91(893)	(303)	39(15)
Bihar L.C.	—	—	—	—	—	—	—
Chhattisgarh L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Goa L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Gujarat L.A.**	—	—	—	—	—	—	—
Haryana L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Himachal Pradesh L.A.**	—	—	—	—	—	—	—
Jammu & Kashmir L.A.	18.3.2015 to 9.4.2015	25	6(6)	2	592(541)	462(421)	Nil
Jammu & Kashmir L.C.**	—	—	—	—	—	—	—
Jharkhand L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Karnataka L.A.	20.4.2015 to 27.4.2015	3	2(1)	Nil	Nil	Nil	Nil

Karnataka L.C.	20.4.2015 to 27.4.2015	3	1	Nil	Nil	Nil	Nil
Kerala L.A.	—	—	—	—	—	—	—
Madhya Pradesh L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Maharashtra L.A.**	—	—	—	—	—	—	—
Maharashtra L.C.**	—	—	—	—	—	—	—
Manipur L.A.**	—	—	—	—	—	—	—
Meghalaya L.A.**	—	—	—	—	—	—	—
Mizoram L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Nagaland L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Odisha L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Punjab L.A.*8	—	—	—	—	—	—	—
Rajasthan L.A**	—	—	—	—	—	—	—
Sikkim L.A.	—	—	—	—	—	—	—
Tamil Nadu L.A.	Nil	Nil	Nil	Nil	242	661	Nil
Telangana L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Telangana L.C.	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Tripura L.A.**	—	—	—	—-	—	—	—
Uttarakhand L.A.	18.5.2015	1	—	—	—	—	—
Uttar Pradesh L.A.	—	—	—	—	1,010(613)	1,180(667)	16(6)
Uttar Pradesh L.C.	Nil	Nil	Nil	Nil	770(651)	180(177)	—
West Bengal L.A.**	—	—	—	—	—	—	—
UNION TERRITORIES							
Delhi L.A.	—	—	—	—	–	—	—
Puducherry L.A.**	—	—	—	—	—	—	—

** Information not received from the State/Union Territory Legislature.

APPENDIX III (Contd.)

COMMITTEES AT WORK / NUMBER OF SITTINGS HELD AND NUMBER OF REPORTS PRESENTED DURING THE PERIOD FROM 1 APRIL TO 30 JUNE 2015

	Business Advisory Committee	Committee on Government Assurances	Committee on Petitions	Committee on Private Members' Bills and Resolutions	Committee of Privileges	Committee on Public Undertakings	Committee on Subordinate Legislation	Committee on the Welfare of SCs and STs	Committee on Estimates	General Purposes Committee	House/Accommodation Committee	Library Committee	Public Accounts Committee	Rules Committee	Joint/Select Committee	Other Committees
	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
STATES																
Andhra Pradesh L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Andhra Pradesh L.C.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Arunachal Pradesh L.A.	Nil	Nil	Nil	—	1	1	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	—	—
Assam L.A.	Nil	Nil	Nil	Nil	1	1	Nil	1	2	Nil	Nil	Nil	2	Nil	—	1[a]
Bihar L.A.	4(3)	8	9	8	Nil	15	8	8	34	Nil	8	8	23	Nil	—	102(5)[b]
Bihar L.C.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chhattisgarh L.A.	Nil	Nil	1	2	1	2	1	Nil	1	Nil	—	Nil	7	Nil	—	2[c]
Goa L.A.	—	3	3	—	—	4	—	—	4	—	—	—	4	—	1	—
Gujarat L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Haryana L.A.	Nil	14	10	—	Nil	12	13	14	12	—	7	9	9	Nil	—	11[d]
Himachal Pradesh L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Jammu & Kashmir L.A.	Nil	4	3	—	2	4	1	—	3	Nil	Nil	Nil	4	Nil	—	5[e]
Jammu &Kashmir L.C.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Jharkhand L.A.	—	8	12	—	1	15	15	—	8	12	—	—	10	1	—	129[f]
Karnataka L.A.	1	9	6	1	5	9	9	7	9	—	7	1	9	Nil	—	51[g]
Karnataka L.C.	1	10	10	Nil	9	—	—	—	—	—	10	—	—	—	—	—
Kerala L.A.	1	3	6	—	4	2	6	4	6	—	7	3	4	—	—	108[h]
Madhya Pradesh L.A.	Nil	5	8	Nil	Nil	9	5	7	4	Nil	1	Nil	6	Nil	—	7[i]
Maharashtra L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Maharashtra L.C.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manipur L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Meghalaya L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mizoram L.A.	—	3	3	—	Nil	5(1)	4	—	9(1)	—	—	—	6(4)	Nil	—	11(1)[j]
Nagaland L.A.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Odisha L.A.	Nil	4	6	Nil	Nil	7	Nil	5	5	—	Nil	2	1	Nil	—	85[k]
Punjab L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rajasthan L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sikkim L.A.	NA	1	NA	NA	Nil	NA	NA	NA	Nil	NA	Nil	1	Nil	NA	NA	NA

Tamil Nadu L.A.	Nil	3	2	—	Nil	1	—	—	1	—	1	Nil	2	Nil	Nil	1[(l)]
Telangana L.A.	—	—	—	—	—	4	—	—	6	—	—	—	7	—	—	4[(m)]
Telangana L.C.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tripura L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Uttarakhand L.A.	Nil	6	1	Nil	Nil	1	Nil	2	Nil	Nil	1	Nil	2	Nil	—	Nil
Uttar Pradesh L.A.	Nil	16	3	—	Nil	10	8	7	4	—	Nil	Nil	13	Nil	6	37[(n)]
Uttar Pradesh L.C.	Nil	5	3	—	9	—	—	—	—	—	—	—	—	—	—	76[(o)]
West Bengal L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	–
UNION TERRITORIES																
Delhi L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Puducherry L.A.**	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

** Information not received from the State/Union Territory Legislature.

(a) Act Implementation Committee-1

(b) Agricultural Industries Development Committee-8, Bihar Heritage Development Committee-8, Ethics Committee-8, Internal Resources Committee-28, Nivedan Committee-((1), Question and Calling Attention Committee-9, Tourism Development Committee-8, Woman and Child Welfare Committee-8, Zero Hour Committee-8(4), Zila Parishad and Panchayati Raj Committee-8

(c) Question and Reference Committee-1 and Women and Children Welfare Committee-1

(d) Committee on Public Health, Irrigation and Power-11

(e) Committee on Environment-3 and Ethics Committees-2

(f) Committee for Welfare of Primitve Tribes-10, Members Amenities/Facilities and House Committee-7, Committee on Development of Youth, Culture Sports and Library-5, Nivedan Committee-20, Committee on MLA Fund Monitoring-8, Zero Hour Committee-7, Zila Parisad and Panchayati Raj Committee-12, Committee on Question and Call Attention-8, Committee on Welfare of Minority, Backward Classes and Weaker Section-10, Committee on Internal Resources Revenue and Central Aid-8, Ethics Committee-8, Committee on Environment and Pollution Control-10, Committee on Welfare of Women and Children Development-6

(g) Committee on Welfare of Women and Children-9, Committee on Papers Laid on the Table-10, Committee on Backward Classes and Minorities-9, Committee on Local Bodies and Panchayati Raj-9, House Committee Regarding Irregularities in Power Purchase-2, House Committee Regarding NICE Project-4, House Committee Regarding Tank Encroachement-5, House Committee Regarding Working Style of Clubs in the State-1 and House Committee regarding Illegal Sand Mining-2

(h) Committee on the Welfare of Senior Citizens-6, Committee on Environment-2, Committee on Papers Laid on the Table-4, Committee on the Welfare of Backward Class Communities-10, Committee on the Welfare of Women, Children and Physically Handicapped-5, Committee on the Welfare of Fishermen and Allied Workers-7, Committee on the Welfare of Youth and Youth Affairs-6, Committee on official language-4, Committee on Local Fund Accounts-6, Committee on the Welfare of Non-Resident Keralites-3 and Subject Committees-55

(i) Committees on Question and Reference-3, Committee on Welfare Woman/Children-1 and Committee on Paper Laid on the Table-3

(j) Subject Committee-I-5(1), Subject Committee-5 and Subject Committee-1

(k) Library Sub-Committee on Book Selection-1, Committee on Violation of Protocol Norm-2, Standing Committee-I-6, Standing Committee-II-4, Standing Committee-III-4, Standing Committee-IV-6, Standing Committee-V-6, Standing Committee-VI-6, Standing Committee-VII-6, Standing Committee-VIII-4, Standing Committee-IX-5, Standing Committee-X-6, House Committee on Environment-3, House Committee on Railway-1, House Committee on Power Generation-2, House Committee on Women and Child Welfare-2, House Committee on Linguistic-2, House Committee on Rehabilitation-2, House Committee on Boundary Dispute-2, Submission Committee-6, House Committee on Ethics-7, House Committee on Polavarum-2

(l) Committee on Delegated Legislation-1

(m) Illegal Sale/Occupation of Government Lands-1, Irregularities in the Co-operative Housing Societies-2 and *Wakf* Lands-1

(n) Committee Relating to Examination of Audit Reports of the Local Bodies of the State-22, Inquiry Committee on Sting Operation-4, Panchayti Raj Committee-10 and Inquiry Committee on Duse Payment of the Employ of Modinagar Spining Mill-1

(o) Committee on Reference & Question-3, Committee on Financial & Administrative Delayed-6, Committee on Rules Revision-6, Committee on Parliamentary Study-15, Committee on Enquiry of Housing Complaints of U.P. Legislature-4, Parliamentary and Social Welfare Committee-1, Committee on Control of Irregularities in Development Authorities, Housing Board, Jila Panchayats and Municipal Corporation-12, Committee on Enquiry of Provincial Electricity Arragnement-5, Committee on Regulation Review-10, Daivee Aapada Prabandhan janch Samiti-5, Committee on Commercialization of Education-5 and Vidhai Samadhikar Samiti-4

APPENDIX IV

LIST OF BILLS PASSED BY THE HOUSES OF PARLIAMENT AND ASSENTED TO BY THE PRESIDENT DURING THE PERIOD

1 APRIL TO 30 JUNE 2015

Sl. No.	Title of the Bill	Date of assent by the President
1.	The Appropriation (Railways) No.2 Bill, 2015	5.5.2015
2.	The Regional Rural Banks (Amendment) Bill, 2015	12.5.2015
3.	The Appropriation (No.2) Bill, 2015	12.5.2015
4.	The Warehousing Corporations (Amendment) Bill, 2015	13.5.2015
5.	The Repealing and Amending Bill, 2015	13.5.2015
6.	The Payment and Settlement Systems (Amendment) Bill, 2015	13.5.2015
7.	The Repealing and Amending (Second) Bill, 2015	14.5.2015
8.	The Finance Bill, 2015	14.5.2015
9.	The Companies (Amendment) Bill, 2015	25.5.2015
10.	The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Bill, 2015	26.5.2015
11.	The Constitution (One Hundredth Amendment) Bill, 2015	28.5.2015

APPENDIX V

LIST OF BILLS PASSED BY THE LEGISLATURES OF THE STATES AND THE UNION TERRITORIES DURING THE PERIOD

1 APRIL TO 30 JUNE 2015

BIHAR LEGISLATIVE ASSEMBLY

1. Bihar Viniyog (Sankya-2) Vidheyak, 2015
2. Bihar Vitt Vidheyak, 2015
3. Bihar Viniyog (Adhikai Vyay 2004-2005, 2005-2006, 2007-2008 evam 2008-2009) Vidheyak, 2015
4. Bihar Krishi Vishwavidyalaya (Sanshodhan) Vidheyak, 2015
5. Bihar Adhivakta Kalyan Nidhi (Sanshodhan) Vidheyak, 2015
6. Bihar Viniyog (Lekhanudan Sahit) Nirsan Vidheyak, 2015
7. Bihar Aakasmikta Nidhi (Sanshodhan) Vidheyak, 2015
8. Shrimati Radhika Sinha Institute evam Sachinand Sinha Library (Adhigrahan aur Prabandhan) Vidheyak, 2015

KARNATAKA LEGISLATIVE COUNCIL

1. The Karnataka Municipal Corporation (Amendment) Bill, 2015

KARNATAKA LEGISLATIVE ASSEMBLY

1. The Karnataka Land Revenue (Second Amendment) Bill, 2015
2. The Karnataka Municipal Corporation (Amendment) Bill, 2015

APPENDIX VI

ORDINANCES PROMULGATED BY THE UNION AND STATE GOVERNMENTS DURING THE PERIOD 1 APRIL TO 30 JUNE 2015

Sl. No.	Title of Ordinance	Date of Promulgation	Date on which laid before the House	Date of Cessation	Remarks
		UNION GOVERNMENT			
1.	The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (Amendment) Ordinance, 2015	3.4.2015	20.4.2015	—	Lapsed
2.	The Right of Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (Amendment) Ordinance, 2015	30.5.2015	Yet to be laid	—	—
3.	The Negotiable Instruments (Amendment) Ordinance, 2015	15.6.2015	Yet to be laid	—	—
		UTTAR PRADESH			
1.	The Uttar Pradesh Contingency Fund (Amendment) Ordinance, 2015	10.5.2015	—	—	—
		KERALA			
1.	The Kerala Devaswom Recruitment Board Ordinance, 2015	10.4.2015	—	19.7.2015	—
2.	The Kerala Technological University Ordinance, 2015	10.4.2015	—	19.7.2015	—
3.	The Kerala Town and Country Planning Ordinance, 2015	10.4.2015	—	19.7.2015	—
4.	The Kerala Real Estate (Regulation and Development) Ordinance, 2015	10.4.2015	—	19.7.2015	—
5.	The Kerala State Commission for Forward Communities Ordinance, 2015	10.4.2015	—	19.7.2015	—

APPENDIX VII

A. PARTY POSITION IN 16TH LOK SABHA (STATE–WISE), (AS ON 30.6.2015)

States	No. of Seats	BJP	INC	AIA DMK	AITC	BJD	SS	TDP	TRS	CPI (M)	YSR CP	LJSP	NCP	SP	AAP	RJD	SAD	AIU DF	JKP DP	RLSP	AD
Andhra Pradesh	25	2	–	–	–	–	–	15	–	–	8	–	–	–	–	–	–	–	–	–	–
Arunachal Pradesh	2	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Assam	14	7	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	–	–	–
Bihar	40	22	2	–	–	–	–	–	–	–	–	6	1	–	–	4	–	–	–	3	–
Chhattisgarh	11	10	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Goa	2	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gujarat	26	26	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Haryana	10	7	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Himachal Pradesh	4	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Jammu & Kashmir	6	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	–	–
Jharkhand	14	12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Karnataka	28	17	9	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kerala	20	–	8	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	–
Madhya Pradesh	29	25*	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Maharashtra	48	23	2	–	–	–	18	–	–	–	–	–	4	–	–	–	–	–	–	–	–
Manipur	2	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Meghalaya	2	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Mizoram	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Nagaland	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Odisha	21	1	–	–	–	20	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Punjab	13	2	3	–	–	–	–	–	–	–	–	–	–	–	4	–	4	–	–	–	–
Rajasthan	25	25	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sikkim	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tamil Nadu	39	1	–	37	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Telangana	17	1	2	–	–	–	–	1	10	–	1	–	–	–	–	–	–	–	–	–	–
Tripura	2	–	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–
Uttarakhand	5	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Uttar Pradesh	80	71	2	–	–	–	–	–	–	–	–	–	–	5	–	–	–	–	–	–	2
West Bengal	42	2	4	–	34	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–
UNION TERRITORIES																					
A & N Islands	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Chandigarh	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dadra & Nagar Haveli	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Daman & Diu	1	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NCT of Delhi	7	7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Lakshadweep	1	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–
Puducherry	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOT AL	543	280*	44	37	34	20	18	16	10	9	9	6	6	5	4	4$	4	3	3	3	2

* Excluding Speaker, LS

$ Includes one member (Shri Rajesh Ranjan Yadav) who has been expelled from the party with effect from 7.5.2015

APPENDIX VII (CONTD.)

States	INLD	IUML	JD(S)	JD(U)	JMM	CPI	AINRC	KC (M)	NPF	NPP	PMK	RSP	SDF	AIM EIM	SWP	IND	Total	Vacan–cies
Andhra Pradesh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	25	–
Arunachal Pradesh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–
Assam	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	14	–
Bihar	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	40	–
Chhattisgarh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	–
Goa	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–
Gujarat	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	26	–
Haryana	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–
Himachal Pradesh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4	–
Jammu & Kashmir	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6	–
Jharkhand	–	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	14	–
Karnataka	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	28	–
Kerala	–	2	–	–	–	1	–	1	–	–	–	1	–	–	–	2	20	–
Madhya Pradesh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	27*	1
Maharashtra	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	48	–
Manipur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–
Meghalaya	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	2	–
Mizoram	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Nagaland	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1	–
Odisha	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	21	–
Punjab	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13	–
Rajasthan	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	25	–
Sikkim	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	1	–
Tamil Nadu	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	39	–
Telangana	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	16	1
Tripura	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–
Uttarakhand	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	–
Uttar Pradesh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	80	–
West Bengal	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	42	–
UNION TERRITORIES																		
A & N Islands	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Chandigarh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Dadra & Nagar Haveli	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Daman & Diu	–	–	–	–	–	–	–	–	–	–	–	–		–	–	–	1	–
NCT of Delhi	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7	–
Lakshadweep	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Puducherry	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	1	–
TOTAL	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	3	540*	2

* Excluding Speaker, LS

Abbreviations used for Parties:

AAP–Aam Aadmi Party; AIADMK–All India Anna Dravida Munnetra Kazhagam; AIMEIM–All India Majlis-E-Ittehadul Muslimeen; AINRC–All India N.R. Congress; AITC–All India Trinamool Congress; AIUDF–All India United Democratic Front; AD–Apna Dal; BJD–Biju Janata Dal; BJP–Bharatiya Janata Party; CPI(M)–Communist Party of India (Marxist); CPI–Communist Party of India; INC–Indian National Congress; IND–Independents; INLD–Indian National Lok Dal; IUML–Indian Union Muslim League; JKPDP–Jammu & Kashmir People's Democratic Party; JD(S)–Janata Dal (Secular); JD(U)–Janata Dal (United); JMM–Jharkhand Mukti Morcha; KC(M)–Kerala Congress (M); LJSP–Lok Jan Shakti Party; NCP–Nationalist Congress Party; NPF–Nagaland Peoples Front; NPP–Nationalist People's Party; PMK–Pattali Makkal Katchi; RJD–Rashtriya Janata Dal; RLSP–Rashtriya Lok Samta Party; RSP–Revolutionary Socialist Party; SAD–Shiromani Akali Dal; SDF–Sikkim Democratic Front; SP–Samajwadi Party; SWP–Swabhimani Paksha; SS–Shiv Sena; TDP–Telugu Desam Party; TRS–Telangana Rashtra Samithi; YSRCP–Yuvajana Sramika Rythu Congress Party

B. PARTY POSITION IN RAJYA SABHA (AS ON 31 AUGUST 2015)

Sl. No.	States/Union Territories	Seats	INC	BJP	SP	CPI (M)	JD (U)	AIA-DMK	BSP	CPI	*Others	IND	Total	Vacan-cies
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
STATES														
1	Andhra Pradesh	11	6	1	—	—	—	—	—	—	4[a]	—	11	—
2	Arunachal Pradesh	1	1	—	—	—	—	—	—	—	—	—	1	—
3	Assam	7	6	—	—	—	—	—	—	—	1[b]	—	7	—
4	Bihar	16	—	4	—	—	12	—	—	—	—	—	16	—
5	Chhattisgarh	5	2	3	—	—	—	—	—	—	—	—	5	—
6	Goa	1	1	—	—	—	—	—	—	—	—	—	1	—
7	Gujarat	11	3	8	—	—	—	—	—	—	—	—	11	—
8	Haryana	5	2	2	—	—	—	—	—	—	1[c]	—	5	—
9	Himachal Pradesh	3	1	2	—	—	—	—	—	—	—	—	3	—
10	Jammu & Kashmir	4	1	1	—	—	—	—	—	—	2[d]	—	4	—
11	Jharkhand	6	2	1	—	—	—	—	—	—	2[e]	1	6	—
12	Karnataka	12	4	5	—	—	—	—	—	—	1[f]	2	12	—
13	Kerala	9	3	—	—	4	—	—	—	—	2[g]	—	9	—
14	Madhya Pradesh	11	3	8	—	—	—	—	—	—	—	—	11	—
15	Maharashtra	19	5	3	—	—	—	—	—	—	10[h]	1	19	—
16	Manipur	1	1	—	—	—	—	—	—	—	—	—	1	—
17	Meghalaya	1	1	—	—	—	—	—	—	—	—	—	1	—
18	Mizoram	1	1	—	—	—	—	—	—	—	—	—	1	—
19	Nagaland	1	—	—	—	—	—	—	—	—	1[i]	—	1	—
20	Odisha	10	1	—	—	—	—	—	—	—	6[j]	2	9	1
21	Punjab	7	3	1	—	—	—	—	—	—	3[k]	—	7	—
22	Rajasthan	10	4	5	—	—	—	—	—	—	—	1	10	—

23	Sikkim	1	—	—	—	—	—	—	—	—	1[l]	—	1	—
24	Tamil Nadu	18	1	—	—	1	—	11	—	1	4[m]	—	18	—
25	Telangana	7	4	—	—	—	—	—	—	—	3[n]	—	7	—
26	Tripura	1	—	—	—	1	—	—	—	—	—	—	1	—
27	Uttarakhand	3	2	1	—	—	—	—	—	—	—	—	3	—
28	Uttar Pradesh	31	3	3	15	—	—	—	10	—	—	—	31	—
29	West Bengal	16	1	—	—	3	—	—	—	—	12[o]	—	16	—
	UNION TERRITORIES													
30	The NCT of Delhi	3	3	—	—	—	—	—	—	—	—	—	3	—
31	Puducherry	1	1	—	—	—	—	—	—		—	—	1	—
32	Nominated	12	2	—	—	—	—	—	—	—	10[p]	—	12	—
	TOTAL	245	68	48	15	9	12	11	10	1	63	7	244	1

Others
(Break-up of Parties/Groups)

(a) TDP–3, TRS–1
(b) BPF–1
(c) INLD–1
(d) J&K PDP–2
(e) RJD-1, JMM–1
(f) JD(S)–1
(g) KC(M)–1, IUML–1
(h) NCP–6, SS–3, RPI(A)–1
(i) NPF–1
(j) BJD–6
(k) SAD–3
(l) SDF–1
(m) DMK–4
(n) TDP–3
(o) AITC–12
(p) Nominated–10

C. PARTY POSITION IN STATE / UNION TERRITORY LEGISLATURES

States\Union territories	Seats (Actual)	INC	BJP	CPI(M)	CPI	NCP	BSP	Janata Dal (U)	Janata Dal (S)	Other Parties	Inde pendent	Total (Present)	Vacan-cies
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Andhra Pradesh L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Andhra Pradesh L.C.	—	—	—	—	—	—	—	—	—	—	—	—	—
Arunachal Pradesh L.A.	60	47	11	—	—	—	—	—	—	—	2	60	—
Assam L.A.	126	78	6	—	—	—	—	—	—	40[a]	2	126	—
Bihar L.A.	243	5	85	—	1	—	—	—	—	135[b]	5	231	12
Bihar L.C.	—	—	—	—	—	—	—	—	—	—	—	—	—
Chhattisgarh L.A.	91	39	49	—	—	—	1	—	—	1[c]	1	91	—
Goa L.A.	40	9	21	—	—	—	—	—	—	5[d]	5	40	—
Gujarat L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Haryana L.A.	90	15	46	—	—	—	1	—	—	23[e]	5	90	—
Himachal Pradesh L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Jammu & Kashmir L.A.	89	12	26	1	—	—	—	—	—	47[f]	3	89	—
Jammu & Kashmir L.C.	—	—	—	—	—	—	—	—	—	—	—	—	—
Jharkhand L.A.	82	6	43	—	1	—	1	—	—	30[g]	—	81*	—
Karnataka L.A.	225	123	44	—	—	—	—	—	40	9[h]	9	225	—
Karnataka L.C.	75	28	30	—	—	—	—	—	12	1[i]	4	75	—
Kerala L.A.	141	38	—	44	13	2	—	—	4	37[j]	2	140	1
Madhya Pradesh L.A.	231	58	163	—	—	—	4	—	—	2[k]	3	230	1
Maharashtra L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Maharashtra L.C.	—	—	—	—	—	—	—	—	—	—	—	—	—
Manipur L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Meghalaya L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—

* Shri Kamal Kishor Bhagat, MLA disqualified from 23 June 2015.

Mizoram L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Nagaland L.A.	60	8	4	—	—	1	—	1	—	38[l]	8	60	—
Orissa L.A.	147	16	10	1	—	—	—	—	—	118[m]	2	147	—
Punjab L.A.	—	—	—	—	—	—	—	—	—	—	—		
Rajasthan L.A.	—	—	—	—	—	—	—	—-	—	—	—		
Sikkim L.A.	32	—	—	—	—	—	—	—	—	31[n]	1	32	—
Tamil Nadu L.A.	235	5	—	10	8	—	—	—	—	212[o]	—	235	—
Telangana L.A.	119	21	5	1	1	—	—	—	—	91[p]	1	120@	—
Telangana L.C.	40	6	1	—	—	—	—	—	—	21[q]	—	28	12
Tripura L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
Uttarakhand L.A.	71	36	28	—	—	—	2	—	—	2[r]	3	71	—
Uttar Pradesh L.A.	403	28	40	—	—	1	80	—	—	249[s]	6	404@	—
Uttar Pradesh L.C.	100	2	7	—	—	—	46	—	—	31[t]	4	90	10
West Bengal L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—
UNION TERRITORIES													
Delhi L.A.	—	—	—	—	—	—	—	—	—	–	—	—	—
Puducherry L.A.	—	—	—	—	—	—	—	—	—	—	—	—	—

@ Including one nominated member.

a) All India United Democratic Front–18, Bodoland People's Front–12, Asom Gana Parishad–9 and All India Trinamool Congress–1

b) Janata Dal (United)–111 and Rastriya Janata Dal–24

c) Nominated–1

d) Maharashtrawadi Gomantak Party–3 and Goa Vikas Party–2

e) Hon'ble Speaker–1, Indian National Lok Dal–19, Haryana Janhit Congress (BL)–2 and Shiromani Akali Dal–1

f) People's Democratic Party–29, National Conference–15, People's Conference–2 and People's Democratic Front–1

g) Jharkhand Mukti Morcha–19, Jharkhand Vikas Morcha (P)–2, All India Jharkhand Student's Union – 5, Marxist Co-ordination–1, Jai Bharat Samanata Party–1, Jharkhand Party–1, Nav Jawan Sangharsh Morcha–1

h) Badavara Shramikara Raitara Congress Party–3, Karnataka Janatha Paksha–2, Sarvodaya Karnataka Paksha–1, Karnataka Makkala Paksha–1, Speaker–1 and Nominated–1

i) Chairman–1

j) Indian Union Muslim League–20, Kerala Congress(M)–9, Revolutionary Socialist Party–3, Socialist Janata (Democratic)–2, Kerala Congress(B)–1, Kerala Congress (Jacob)–1 and Speaker–1

k) Speaker–1 and Nominated–1

l) Naga People's Front–38

m) Biju Janata Dal–117 and Samata Kranti Dal–1

n) Sikkim Democratic Front Party–21 and Sikkim Krantikari Morcha–10

o) All India Anna Dravida Munnetra Kazhagam–151, Desia Murpokku Dravida kazhagam–28, Dravida Munnetra Kazhagam–23, Pattali Makkal Katchi–3, Manithaneya Makkal Katachi–2, Puthiya Thamizhagam–2, All India Forward Bloc–1, Nominated Member–1 and Hon'ble
Speaker–1

p) Telangana Rashtra Samithi–11, All India Majlis Ittehad–Ul-Muslimeen–2, Progressive Recognised Teachers Union–2 and Nominated–6.

q) Telangana Rashtra Samithi–65, Telugu Desam Party–15, All India Majlis Ittehad-ul-Muslimeen–7, YSR Congress Party–3 and Nominated–1

r) Uttarakhand Kranti Dal–1 and Nominated–1

s) Samajwadi Party–231, Rashtriya Lok Dal–8, Peace Party–4, Quami Ekta Dal–2, Apna Dal–1, Ittehad-E-Millait Council–1, All India Trinamool Congress–1 and Nominated–1

t) Samajwadi Party–25, Shikashak Dal (Non-Political)–5 and Rastriya Lok Dal–1

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